

**MANAGEMENT LETTER**

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

Dear Sir,

**Sub: Statutory Audit Report for the year ending 31<sup>st</sup> March 2016. (IT Pool Fund)**

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 31<sup>st</sup> 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  
2<sup>nd</sup> Floor, CHC-Moti Daman Campus  
Fort Area, Moti Daman  
Daman - 396220.

We have audited the accompanying Balance Sheet of **State Aids Control Society (TI Pool Fund)** for the year ended on 31<sup>st</sup> 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.

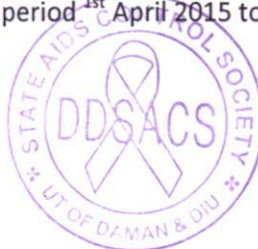
We conducted audit in accordance with Standards on Auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining on test basis, evidence supporting the amounts 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 31<sup>st</sup> 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 31<sup>st</sup> march 2016.
  2. In case of Income & Expenditure account for the period 1<sup>st</sup> April 2015 to 31<sup>st</sup> march 2016.
  3. In case of Receipt & Payments account for the period 1<sup>st</sup> April 2015 to 31<sup>st</sup> 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 ha 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.

Further it is observed that, there is committed expenditure (i.e. liability) of Rs. 82.41 lakh towards the NGO for the expenditure made by them. Such is not reflected in the Balance Sheet of DDSACS as there is no separate coding in CPMS Software for the liabilities. It is to be noted that the outstanding liability of previous year Rs. 43.09 lakh as stated in previous Audit Report has been paid off in the year 2015-16. The details of outstanding liabilities as on 31.03.2016 is provided in **Annexure 1**.

In addition to above, 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



## Utilisation Certificate

Certified that an amount of Rs.8,822,000.00 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. 332,581.00 (and Current Liabilities of Rs.0.00) and outstanding Advances for Rs. 193,739.85 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 107,699.00. a sum of Rs. 9,307,599.85 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 148,420.00 (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 .

Sl. No.	Sanction letter Number and Date	Amount
1.	NO. T-11017/01/2015-16 NACO(CF) PART-I DT: 05/08/15 & 27/08/15	36.75
2	NO. T-11017/01/2015-16 NACO(CF) PART-I DT: 19/03/15	19.75
3.	NO. T-11017/11/2015-16 NACO(CF) DT: 11/12/15	19.75
4.	NO. T-11017/11/2015-16 NACO(CF) DT: 04/01/16	11.97
	Total	8,822,000.00

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)





<b>Opening balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
TIPF-Bank	332,581.00
Advance to NGOs	193,739.85
	<u>526,320.85</u>
<b>Sources of funds</b>	<b>Amount (Rs.)</b>
Grant from NACO to SACS	8,822,000.00
	<u>8,822,000.00</u>
<b>Utilisation of funds</b>	<b>Amount (Rs.)</b>
NGO Services for Priority Interventions	9,307,599.85
	<u>9,307,599.85</u>
<b>Bank Interest &amp; Miscellaneous Receipts</b>	<b>Amount (Rs.)</b>
Other Receipts	84,513.00
Interest from Bank	23,186.00
	<u>107,699.00</u>
<b>Closing balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
TIPF-Bank	148,420.00
	<u>148,420.00</u>



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



**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.)
526,320.85	GENERAL FUND	01	148,420.00	332,581.00	CURRENT ASSETS, LOANS AND ADVANCES		148,420.00
				193,739.85	CURRENT ASSETS	0301	
					LOANS AND ADVANCES	0401	0.00
<b>526,320.85</b>			<b>148,420.00</b>	<b>526,320.85</b>			<b>148,420.00</b>

*[Signature]*  
Auditor



*[Signature]*  
FC/EM/PO  
Asstt. Director (Fin.)  
State AIDS Control Society  
Daman & Diu, Daman.

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



General Fund

Schedule 01

Figures in Rupees		As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Particulars			
Opening grant in aid		526,320.85	0.00
Add: Received during the year			
Grant from NACO to SACS		8,822,000.00	9,873,000.00
Recovery/Deduction of Grants		0.00	221,063.00
Less: Utilised during the year			
Grants utilised to the extent of revenue expenditure		9,199,900.85	9,125,616.15
Closing grant in aid		148,420.00	526,320.85



Fixed Asset

Schedule 02

Figures in Rupees			
Particulars	Opening Balance	Addition	Deletion
Grand Total			





Funds from Other Sources

Schedule 03

Figures in Rupees

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

CURRENT ASSETS

Schedule 0301

Figures in Rupees

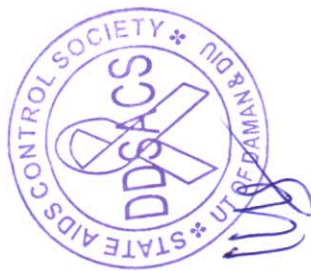
Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
TIPF-Bank	148,420.00	332,581.00
Total	148,420.00	332,581.00

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Advance to NGOs	0.00	193,739.85
Total	0.00	193,739.85





## National AIDS Control Project - Phase III

## Receipt And Payment Account

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

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
0.00	Opening Balance:			9,078,700.00	LOANS AND ADVANCES	17	9,113,860.00
	Balance with Bank		332,581.00	221,063.00	GENERAL FUND	13	0.00
9,873,000.00	GENERAL FUND	30	8,822,000.00	223,075.00	NGO Services	23	0.00
6,978.00	Other Income	29	107,699.00	24,559.00	Other Income	40	0.00
<u>9,879,978.00</u>		56	<u>9,262,280.00</u>		Closing Balance:		
				332,581.00	Balance with Bank	31	148,420.00
				<u>9,879,978.00</u>			<u>9,262,280.00</u>



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

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



## GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Grant from NACO to SACS	8,822,000.00	9,873,000.00
Total	8,822,000.00	9,873,000.00

## Balance with Bank

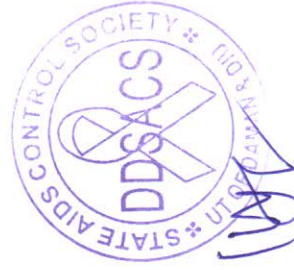
Schedule 30

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
TIPF-Bank	332,581.00	0.00
Total	332,581.00	0.00

## Other Income

Schedule 56

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Other Receipts	84,513.00	0.00
Interest from Bank	23,186.00	6,978.00
Total	107,699.00	6,978.00





# LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Advance to NGOs	9,113,860.00	9,078,700.00
Total	9,113,860.00	9,078,700.00

# GENERAL FUND

Schedule 13

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Recovery/Deduction of Grants	0.00	221,063.00
Total	0.00	221,063.00

# NGO Services

Schedule 23

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
NGO Services for Priority Interventions	0.00	223,075.00
Total	0.00	223,075.00



Balance with Bank

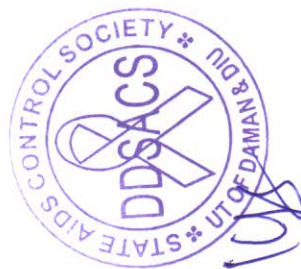
Schedule 31

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
TIPF-Bank	148,420.00	332,581.00
Total	148,420.00	332,581.00

Other Income

Schedule 40

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Other Receipts	0.00	24,559.00
Total	0.00	24,559.00





## 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.)
9,108,035.15	NGO Services	11	9,307,599.85	-17,581.00	Other Income	28	107,699.00
				9,125,616.15	Grants utilised to the extent of revenue expenditure		9,199,900.85
<u>9,108,035.15</u>			<u>9,307,599.85</u>	<u>9,108,035.15</u>			<u>9,307,599.85</u>



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


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


**Committed Expenditure (Liabilities) on account of TI (2015-16)**

Annexure-1

S.N	Name of TI	Contract value (as per guidelines issued from NACO)	Actual Expenditure by TI	Submitted the SOEs to settle the account (A)	Refund received from TI (advances) (B)	Actual Released during 2015-16 (A+B)	Deduction on account of activities not carried out (2015-16)	Total Committed Expenditure (2015-16)
1	Dinbandhu Youth Welfare Trust, Daman	2119400.00	2049215.00	721715.00	19185.00	740900	51000.00	1327500.00
2	Swami Vivekanand Yuvak Mandal TI-1, Daman	2119400.00	2063400.00	735900.00	5000.00	740900	51000.00	1327500.00
3	Swami Vivekanand Yuvak Mandal TI-4, Daman	2119400.00	2063400.00	735900.00	5000.00	740900	51000.00	1327500.00
4	Manav Kalyan Youth Welfare, Daman	2119400.00	2051900.00	739400.00	1500.00	740900	66000.00	1312500.00
5	Dinbandhu Youth Welfare Trust, Daman	1636300.00	1563658.00	560158.00	16642.00	576800	56000.00	1003500.00
6	Adivasi Yuva Sangh, Daman	1952500.00	1634671.00	634671.00	18729.00	653400	299100.00	1000000.00
7	Sargam Yuva Mandal, Diu	1733000.00	1544037.00	601812.00	9588.00	611400	179375.00	942225.00
		<b>13799400.00</b>	<b>12970281.00</b>	<b>4729556.00</b>	<b>75644.00</b>	<b>4805200.00</b>	<b>753475.00</b>	<b>8240725.00</b>

  
 Auditor

  
 (Pradip Joshi)  
 Asst. Director (F)  
 Daman & Diu SACS

  
 (Dr. K. Y. Sultan)  
 Project Director  
 Daman & Diu SACS

