

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.

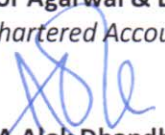
Dear Sir,

Sub: Statutory Audit Report for the year ending 31st March 2016. (GFATM-II)

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.

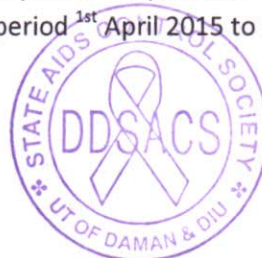
We have audited the accompanying Balance Sheet of **State Aids Control Society (GTATM_II)** for the year ended on 31st March 2016 and also the Income & Expenditure accounts and Receipt & Payments account for the year ended on that date. Our responsibility is to express opinion on these financial statements 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, 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 Atok Dhandhania
(Partner)

Mem. No: 111062

Place: Surat

Date: 19-May-2016



Daman & Diu SACS - GLOBAL FUND II

Primary Health Centre, Fort Area, Moti Daman - 396220

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. 106,365.00 (and Current Liabilities of Rs.0.00) and outstanding Advances for Rs. 53,150.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 13,409.00. a sum of Rs. 1,643,222.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 36,702.00 (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 . **Received Fund Rs. 1,507,000.00**

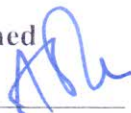
Sl. No.	Sanction letter Number and Date	Amount
	— NIL —	
	— NIL —	
	— NIL —	
		Total 0.00

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)




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

(Project Director)



Opening balance of Net Current Assets	Amount (Rs.)
Bank2	106,365.00
Advance to District Authorities	53,150.00
	<u>159,515.00</u>
Sources of funds	Amount (Rs.)
Recovery/Deduction of Grants	1,507,000.00
	<u>1,507,000.00</u>
Utilisation of funds	Amount (Rs.)
Salary	1,523,162.00
Expenses on ICTC centre set up and maintenance	120,060.00
	<u>1,643,222.00</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	7,900.00
Interest from Bank	5,509.00
	<u>13,409.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
Bank2	36,702.00
	<u>36,702.00</u>



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



NACO

Primary Health Centre, Fort Area, Moti Daman - 396220

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.)
	Opening Balance:			120,000.00	LOANS AND ADVANCES	17	66,910.00
889,285.00	Balance with Bank	30	106,365.00	1,066,286.00	Salary (Pay and Allowances)	25	1,523,162.00
382,000.00	GENERAL FUND	29	1,507,000.00		Closing Balance:		
21,366.00	Other Income	56	13,409.00	106,365.00	Balance with Bank	31	36,702.00
<u>1,292,651.00</u>			<u>1,626,774.00</u>	<u>1,292,651.00</u>			<u>1,626,774.00</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	0.00	382,000.00
Recovery/Deduction of Grants	1,507,000.00	0.00
Total	1,507,000.00	382,000.00

Balance with Bank

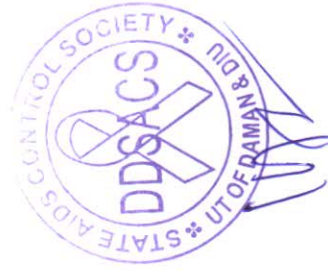
Schedule 30

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Bank2	106,365.00	889,285.00
Total	106,365.00	889,285.00

Other Income

Schedule 56

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Other Receipts	7,900.00	0.00
Interest from Bank	5,509.00	21,366.00
Total	13,409.00	21,366.00



LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Advance to District Authorities	66,910.00	120,000.00
Total	66,910.00	120,000.00

Salary (Pay and Allowances)

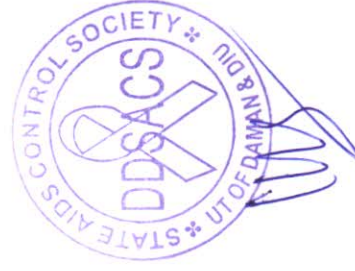
Schedule 25

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Salary	1,523,162.00	1,066,286.00
Total	1,523,162.00	1,066,286.00

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Bank2	36,702.00	106,365.00
Total	36,702.00	106,365.00



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.)
1,066,286.00	Salary (Pay and Allowances)	13	1,523,162.00	21,366.00	Other Income	28	13,409.00
164,622.00	Maintenance Costs	14	120,060.00	1,209,542.00	Grants utilised to the extent of revenue expenditure		1,629,813.00
<u>1,230,908.00</u>			<u>1,643,222.00</u>	<u>1,230,908.00</u>			<u>1,643,222.00</u>



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

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



Other Income

Schedule 28

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Other Receipts	7,900.00	0.00
Interest from Bank	5,509.00	21,366.00
Total	13,409.00	21,366.00

Salary (Pay and Allowances)

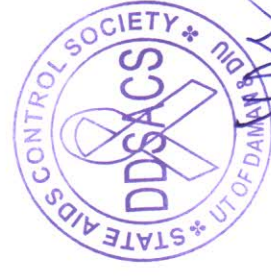
Schedule 13

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Salary	1,523,162.00	1,066,286.00
Total	1,523,162.00	1,066,286.00

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Expenses on ICTC centre set up and maintenance	120,060.00	164,622.00
Total	120,060.00	164,622.00



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.)
159,515.00	GENERAL FUND	01	36,702.00	159,107.00	FIXED ASSETS	02	159,107.00
159,107.00	FIXED ASSET FUND		159,107.00		CURRENT ASSETS, LOANS AND ADVANCES	0401	0.00
				53,150.00	LOANS AND ADVANCES	301	36,702.00
318,622.00			195,809.00	318,622.00			195,809.00

Auditor



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

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



General Fund

Schedule 01

Figures in Rupees

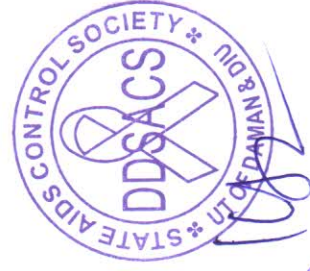
Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Opening grant in aid	159,515.00	987,057.00
Add: Received during the year		
Grant from NACO to SACS	0.00	382,000.00
Recovery/Deduction of Grants	1,507,000.00	0.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	1,629,813.00	1,209,542.00
Closing grant in aid	36,702.00	159,515.00

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Office Equipment (2206)	159,107.00	0.00	0.00	159,107.00
Grand Total	159,107.00	0.00	0.00	159,107.00



Figures in Rupees

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

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Advance to District Authorities	0.00	53,150.00
Total	0.00	53,150.00

Schedule 301

Figures in Rupees

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Bank2	36,702.00	106,365.00
Total	36,702.00	106,365.00

