

MANAGEMENT LETTER

Project Director,
Aids Control Society,
Directorate of Medical & Health services
Floor, CHC-Moti Daman Campus
Area, Moti Daman
Surat - 396220.

Sir,

Statutory Audit Report for the year ending 31st March 2016. (Global Fund RCC-IV)

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.

Agarwal & Dhandhania
Chartered Accountants

Alok Dhandhania
(Partner)
Ph. No. 11062
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 (Global Fund RCC-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.

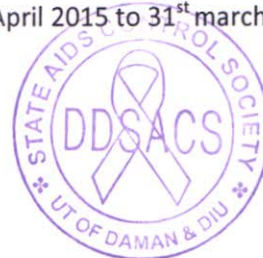
We conducted audit in accordance with Standards on Auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining on test basis, evidence supporting the amounts 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, 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.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. 513,530.00 (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. 20,499.00. a sum of Rs. 0.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 534,029.00 (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
	— 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)



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

(Project Director)



Balance of Net Current Assets	Amount (Rs.)
5	513,530.00
	<u>513,530.00</u>
Interest & Miscellaneous Receipts	Amount (Rs.)
Interest from Bank	20,499.00
	<u>20,499.00</u>
Balance of Net Current Assets	Amount (Rs.)
6	534,029.00
	<u>534,029.00</u>


 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.)
513,530.00	GENERAL FUND	01	534,029.00	52,727.00	FIXED ASSETS	02	52,727.00
52,727.00	FIXED ASSET FUND		52,727.00	513,530.00	CURRENT ASSETS, LOANS AND ADVANCES	301	534,029.00
566,257.00			586,756.00	566,257.00			586,756.00

[Signature]

Auditor



[Signature]
FC/ Director (Fin.)
State AIDS Control Society
Daman & DiU, Daman.



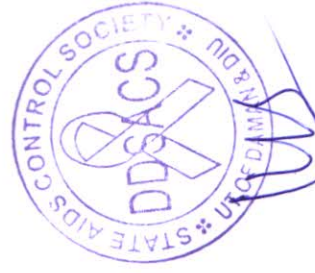
[Signature]
Project Director
Project Director
State AIDS Control Society
Daman & DiU, Daman.

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Opening grant in aid	513,530.00	557,977.00
Add: Received during the year	0.00	82,060.00
Global Fund - V I	0.00	82,060.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	20,499.00	37,613.00
Closing grant in aid	534,029.00	513,530.00



Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Office Equipment (2206)	52,727.00	0.00	0.00	52,727.00
Grand Total	52,727.00	0.00	0.00	52,727.00

Funds from Other Sources

Schedule 03

Figures in Rupees

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

Schedule 301

Figures in Rupees

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Bank 6	534,029.00	513,530.00
Total	534,029.00	513,530.00



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.)
37,613.00	Excess of Income over Expenditure		20,499.00	37,613.00	Other Income	28	20,499.00
37,613.00			20,499.00	37,613.00			20,499.00

Other Income

Schedule 28

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Interest from Bank	20,499.00	37,613.00
Total	20,499.00	37,613.00




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


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

Receipt And Payment Account

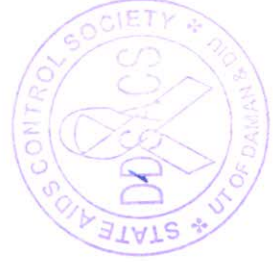
For The Period From : 01-Apr-2015 To : 31-Mar-2016

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.)
452,377.00	Opening Balance:		513,530.00	513,530.00	Closing Balance:		534,029.00
23,540.00	Balance with Bank	30	0.00	513,530.00	Balance with Bank	31	534,029.00
37,613.00	LOANS AND ADVANCES	17					
	Other Income	56	20,499.00				
513,530.00			534,029.00				



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

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



LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Advance to District Authorities	0.00	23,540.00
Total	0.00	23,540.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Bank6	513,530.00	452,377.00
Total	513,530.00	452,377.00

Other Income

Schedule 56

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Interest from Bank	20,499.00	37,613.00
Total	20,499.00	37,613.00



Balance with Bank

Schedule 31

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Bank6	534,029.00	513,530.00
Total	534,029.00	513,530.00



Daman & Diu SACS

Primary Health Centre, Fort Area, Moti Daman - 396220

INCOME AND EXPENDITURE ACCOUNT (CONSOLIDATED) For the period from 01-Apr-2015 to 31-Mar-2016

EXPENDITURE	Schedule Reference	Figures for the Current Period	INCOME	Schedule Reference	Figures for the Current Period
IEC		1,705,527.00	Other Income	28	343,458.00
Kits and Lab Supplies	6	4,050.00	Grant Utilized to the extent of revenue		18,465,835.85
Training and Workshops	8	47,145.00	expenditure		
NGO Services	11	9,307,599.85			
Salary (Pay and Allowances)	13	6,990,283.00			
Maintenance Cost	14	307,970.00			
Operational Expenses	15	446,719.00			
		18,809,293.85			18,809,293.85



Adh
Auditor

FC/RM/FO
FC/RM/FO

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

Project Director
Project Director

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



BALANCE SHEET (CONSOLIDATED)
As On Date 31-Mar-2016

LIABILITIES	Schedule Reference	Figures for the Current Period (Rs.)	ASSETS	Schedule Reference	Figures for the Current Period (Rs.)
GENERAL FUND		9,731,350.00	FIXED ASSETS		9,499,355.00
FIXED ASSET FUND		9,499,355.00	CURRENT ASSETS, LOANS AND ADVANCES		9,731,350.00
		19,230,705.00	CURRENT ASSETS		
					19,230,705.00


Auditor




Project Director

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


Project Director

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



GENERAL FUND

For the period from 01-Apr-2015 to 31-Mar-2016

Particulars	As at 31-Mar-16 (Rs.)
Opening grant in aid	6,689,030
Received During the year	21,628,000
Utilised during the year	
Revenue Expenditure	18,465,836
Fixed Asset Expenditure	119,845
Closing grant in aid	9,731,349



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

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