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CHHATTISGARH STATE AIDS CONTROL SOCIETY

RAIPUR

ANNUAL FINANCIAL REPORT

FOR

2014-15

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

M.K.P.S. & ASSOCIATES

(Chartered Accountants)

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

Email: 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 31st March, 2015. 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

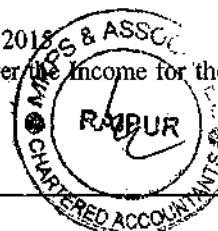
We have conducted our audit in accordance with standards on auditing issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit 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 2014-15 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 31.03.2015.
- 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 airconditioner, 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 31st March 2015
 - ii. In the case of the Income & Expenditure Account of the Excess of Expenditures over the Income for the year ended on that date.



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M.K.P.S. & ASSOCIATES
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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
RAIPUR
CA C. K. Nanda, Partner
Membership No. 090009

Place: Raipur (CG)
Dated: 16/08/2015

M.K.P.S. & ASSOCIATES
RAIPUR
CHARTERED ACCOUNTANTS

(4)

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Annexure to the Audit Report

(Forming part of Audit Report of CGSACS for the year ended on 31.03.2015)

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 2014-15. 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 2014-15. 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 2013-14 were not reversed. The total expenses such overbooked was Rs.54,20,304.00 for 2013-14. The utilisation of funds for 2013-14 is overstated to the extent.

4. Excess Payments made to NGO:

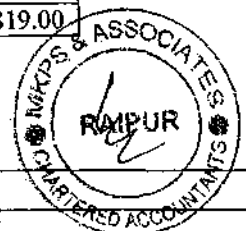
Excess payments were made to two closed NGOs as detailed in the management letter for the year from TI Pool Fund. The details of workings on closed NGOs were enclosed in the annexed Management Letter.

5. Expenses as certified by the internal auditor not booked in the accounts for the year:

The internal auditor has certified expenses of following funds to have been incurred during the year 2014-15. However such expenses were not booked in the books of accounts of CGSACS due to the fact that SoE were not submitted against these expenses by the concerned DAC/NGO.

Name of Funds	Less Amount of expenses Rs.
DBS Fund	
Expenses of DACS	47,33,166.39
DBS & TI Funds	
Expenses of NGOs	339,71,046.00
Expenses of OST Centers	12,03,251.00
GFATM Fund round-II	
Expenses of DACS	50,95,011.00
GFATM Round -IV	
Expenses of ART Center	26,92,651.00
GFATM Round -VII	
Expenses of DIA (NGO)	26,85,819.00

6. Expenses booked on the basis of SoE during the year 2014-15.



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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 2014-15 for different funds are as stated under:

Name of Funds	Excess Amount of expenses Rs.
DBS Fund	
Expenses of DACS	12,31,082.00
TI Funds	
Expenses of NGOs	514,487.00
GFATM Fund round-II	
Expenses of DACS	245,221.00
GFATM Round -IV	
Expenses of ART Center	137,818.00
GFATM Round -VII	
Expenses of CARD	896,973.00

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

7. Internal audit report of NGOs not produced:

In cases of 02 NGOs we were not produced the internal audit report for the year 2014-15. The details are given in the annexed Management Letter. The total amount of SOE from these NGOs during the year was Rs.2,44,315.00

8. Frauds/ Financial Irregularities :

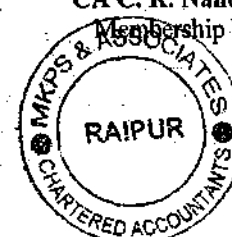
During the year 2013-14 frauds/ financial irregularities done during the earlier years in which the stores officer, accountant and AD Finance were involved were detected. No further recovery was made on this account during the year 2014-15.

9. Income Recognition:

- i. 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. Moreover TDS deducted by bank of Rs.100,828.00 is not shown in the accounts.

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

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



Place: Raipur (CG)
Date: 16/08/2015

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

MANAGEMENT LETTER

We have audited the financial statements of Chhattisgarh State Aids Control Society, Raipur for the financial year 2014-15. 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 2014-15 we considered its internal control procedures in order to determine our audit procedures for the purpose of expressing our opinion on the financial statements.

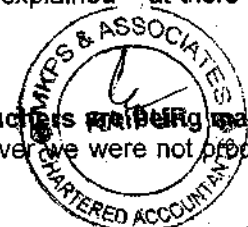
We planned and performed our audit and obtained reasonable assurance as to disclosure in the financial statements presentation whether the same are free from material misstatements and reported in our independent auditors report.

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 2014-15

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 2014-15. 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 2014-15, 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** were being made in CGSACS. It was explained to us that system vouchers are available, however we were not produced



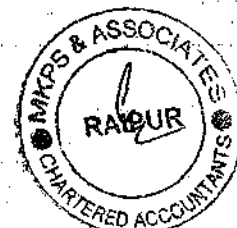
the same. Payments are being made on the basis of note sheet as approved by the Project Director and Assistant Project Director. At the time of making journal entry the same is made directly from the bill, SOE or salary sheets etc. No voucher is being made. Further we have observed that the bills/SOEs 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 2013-14 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. However during the year funds from NACO was recognised on the basis of its actual receipts. During the year 2014-15 total amount of Rs.20.05 crores was released by NACO but the society has received only Rs.19.55 crores and balance amount was with the Treasury. The society has booked Rs.19.55 crores as funds receipt from NACO.
9. During the year 2014-15 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 2014-15 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:

We have observed delay in submission of TDS return of the Society during the year

Return for the quarter	Type	Due date of submission	Actual date	Remarks
24Q for Q2 of 2014-15	TDS Salary	15-10-2015	22-10-2015	Return must be submitted in due time.
26Q for Q2 of 2014-15	TDS others	15-10-2015	22-10-2015	
24Q for Q4 of 2014-15	TDS Salary	15-05-2015	16-05-2015	
26Q for Q4 of 2014-15	TDS others	15-05-2015	16-05-2015	

Other 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 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.83722/- in the audited bank reconciliation statement in 2014-15 which is being carried forward since the year 2012-13.
4. 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. 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. 330297 dated 13.03.2015	192,000.00	Cheque is already cleared as appearing in BRS

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	30-May-14



Cheque no. 4000 (743354) dated 09.10.2014 Paid to Dr. Charandrar	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	100.0

- 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	71,290.00
Credit in bank on 31.03.2015	1,750.00
Credit in Bank on 22.04.2014	33,760.00

- 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 under 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	78,830.00	Bank bal as per books under stated by Rs.78830.00 and DAC

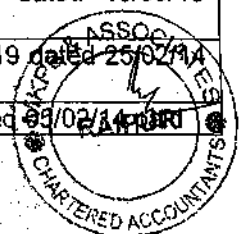
78830/- for different accounts i.e. GFATM account		Kwardha balance is reduced by above amount.
Cheque no. 743371 dt: 16-10-14 credited in books for Rs. 12720.00 while debit from Bank is Rs. 12700.00	20.00	Bank bal as per books under stated by Rs.20.00
Advance reversal entry mistakenly taken in Bank Account 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

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

- There are old cheques some of which belongs to 2013-14 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.
- Excess expenses of Rs. 22,36,155.00 booked as reported in the internal audit report in the case of various DACs and excess expenses of Rs.11,86,882.00 in case of NGOs were booked in DBS Fund in the year 2013-14. These expenses were not reversed and hence utilisation of fund for 2013-14 is overstated to the extent of Rs.3423,037.00**
- Expenses of earlier years booked in DBS accounts in 2014-15**

Following expenses pertaining to 2013-14 and earlier years were booked in 2014-15

Account head	Date of payment/entry	Paid to	Amount Rs.	Observations
IEC (2107)	29/04/14	Chhattisgarh Samvad	99817.00	Bill no 25398 dated 27/12/13 paid
IEC (2107)	28/05/14	Chhattisgarh Samvad	250167.00	Bill no 250167 dated 19/09/13 paid
IEC (2107)	11/06/14	Dainik Bhaskar	13335.00	Bill no 707325219 dated 25/02/14 paid
IEC (2107)	14/11/14	Dainik	11581.00	Bill no 2268 dated 09/02/14 paid



IEC (2107)	14/11/14	Agradoot Pragati Prakashan	19510.00	Bill no 4600 dated 12/01/14 paid
Training Exp (2117)	25/04/14	Hotel Ishika	6300.00	Bill no 731 dated 21/12/13 paid
Training Exp (2117)	29/04/14	Yash Stationery	33710.00	Bill no 8-12 dated 14/01/14 paid
Training Exp (2117)	29/04/14	Arihant Thali	10950.00	Bill no 5455-5483 dated 10/01/14 paid

8. Expenses booked as per the SOE from DACS and actual expenses of DACS as per internal audit report during the year 2014-15:

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	KANKER	658875.00	624945.00	33930.00
02	GARIYABAND	718069.00	0.00	718069.00
03	BALODABAZAR	848089.00	840982.00	7107.00
04	DHAMTARI	795375.00	702146.00	93229.00
05	KORIYA	492875.00	473344.00	19531.00
06	JNM RAIPUR	240027.00	93667.00	146360.00
07	KAWARDHA	776170.00	657599.00	118571.00
08	MAHASAMUND	1120125.00	1025840.00	94285.00

Theses excess expenses of Rs.12,31,082.00 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 2014-15:

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.
1	BASTAR	270000.00	674735.00	404735.00
2	DANTEWADA	30000.00	532230.00	502230.00
3	JASHPUR	20000.00	415200.00	395200.00
4	JANJGIR CHAMPA	963250.00	974500.00	11250.00
5	BILASPUR	31000.00	598168.00	567168.00
6	RAIGARH	790400.00	834400.00	44000.00
7	DURG	113547.00	1407671.00	1294124.00
8	RAJNANDGAON	1175587.00	1392429.00	216842.00
9	SURAJPUR	0.00	289000.00	289000.00
10	BEMETARA	240000.00	364770.00	124770.00
11	JAGADALPUR	0.00	585820.00	585820.00
12	RAIPUR	1422432.00	1684700.00	262268.00
13	KORBA	1353937.00	1389696.39	35559.39

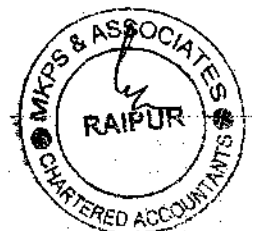
Expenses of DACs is less booked by Rs.47,33,166.39 during the year 2014-15. The expenses must be booked as per the actual expenses allowed by the internal auditor.

10. 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.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.

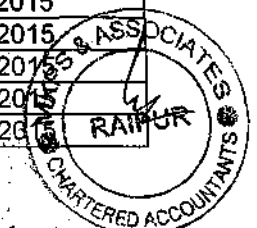
Sl No	Nature of payment	Name of party	Date of payment	Amount Rs.	Observations
01	Travelling Expenses (2123)	Ajay Travels	01/05/14	19899.00	TDS not deducted on air ticket
02	Travelling Expenses (2123)	Ajay Travels	05/05/14	178873.00	TDS not deducted on air ticket
03	Travelling Expenses (2123)	Ajay Travels	15/05/14	46186.00	TDS not deducted on air ticket
04	Travelling Expenses (2123)	Ajay Travels	05/08/14	34634.00	TDS not deducted on air ticket
05	Travelling Expenses (2123)	Ajay Travels	05/08/14	10782.00	TDS not deducted on air ticket
06	Travelling Expenses (2123)	Ajay Travels	23/08/14	30269.00	TDS not deducted on air ticket
07	Travelling Expenses (2123)	Ajay Travels	03/09/14	42836.00	TDS not deducted on air ticket
08	Travelling Expenses (2123)	Ajay Travels	03/09/14	125170.00	TDS not deducted on air ticket
09	Travelling Expenses (2123)	Ajay Travels	03/09/14	42216.00	TDS not deducted on air ticket
10	Travelling Expenses (2123)	Ajay Travels	17/12/14	33542.00	TDS not deducted on air ticket
11	Travelling Expenses (2123)	Ajay Travels	17/12/14	46546.00	TDS not deducted on air ticket
12	Travelling Expenses (2123)	Ajay Travels	17/12/14	47538.00	TDS not deducted on air ticket
13	Travelling Expenses (2123)	Ajay Travels	21/01/15	23158.00	TDS not deducted on air ticket
14	Travelling Expenses (2123)	Ajay Travels	21/01/15	15804.00	TDS not deducted on air ticket
15	Travelling Expenses (2123)	Ajay Travels	28/01/15	37158.00	TDS not deducted on air ticket
16	Travelling Expenses (2123)	Ajay Travels	03/03/15	16861.00	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)	01/05/2014	4000.00	07/06/2014	20/06/2014
TDS (Salary)	01/05/2014	7000.00	07/06/2014	20/06/2014
TDS (Salary)	05/05/2014	2500.00	07/06/2014	20/06/2014
TDS (Salary)	05/05/2014	1500.00	07/06/2014	20/06/2014
TDS (Salary)	05/05/2014	1500.00	07/06/2014	20/06/2014
TDS (Salary)	05/05/2014	1500.00	07/06/2014	20/06/2014
TDS (Salary)	05/05/2014	500.00	07/06/2014	20/06/2014
TDS (Salary)	05/05/2014	500.00	07/06/2014	20/06/2014
TDS (Salary)	03/09/2014	2500.00	07/10/2014	18/10/2014
TDS (Salary)	03/09/2014	387.00	07/10/2014	18/10/2014
TDS (Salary)	03/09/2014	1500.00	07/10/2014	18/10/2014
TDS (Salary)	03/09/2014	1500.00	07/10/2014	18/10/2014
TDS (Salary)	03/09/2014	500.00	07/10/2014	18/10/2014
TDS (Salary)	03/09/2014	500.00	07/10/2014	18/10/2014
TDS (Salary)	18/11/2014	2500.00	07/12/2014	03/01/2015
TDS (Salary)	18/11/2014	1500.00	07/12/2014	03/01/2015
TDS (Salary)	18/11/2014	1500.00	07/12/2014	03/01/2015
TDS (Salary)	18/11/2014	500.00	07/12/2014	03/01/2015
TDS (Salary)	18/11/2014	500.00	07/12/2014	03/01/2015
TDS (Salary)	09/12/2014	4000.00	07/01/2015	03/03/2015
TDS (Salary)	17/12/2014	2500.00	07/01/2015	02/03/2015
TDS (Salary)	17/12/2014	1500.00	07/01/2015	02/03/2015
TDS (Salary)	17/12/2014	1500.00	07/01/2015	02/03/2015
TDS (Salary)	17/12/2014	500.00	07/01/2015	02/03/2015
TDS (Salary)	17/12/2014	500.00	07/01/2015	02/03/2015
TDS (Salary)	10/01/2014	7000.00	07/02/2015	02/03/2015
TDS (Salary)	14/01/2014	2500.00	07/02/2015	02/03/2015
TDS (Salary)	14/01/2014	1500.00	07/02/2015	02/03/2015
TDS (Salary)	14/01/2014	1500.00	07/02/2015	02/03/2015
TDS (Salary)	14/01/2014	500.00	07/02/2015	02/03/2015
TDS (Salary)	14/01/2014	500.00	07/02/2015	02/03/2015
TDS (Salary)	24/02/2014	7000.00	07/03/2015	17/04/2015
TDS (Salary)	27/02/2014	4000.00	7/04/2015	17/04/2015
TDS(Others)	29/04/2014	1996.00	07/05/2015	20/06/2015
TDS(Others)	12/05/2014	5370.00	07/06/2015	20/06/2015
TDS(Others)	19/05/2014	6180.00	07/06/2015	20/06/2015
TDS(Others)	28/05/2014	5003.00	07/06/2015	20/06/2015
TDS(Others)	02/07/2014	5618.00	07/08/2015	20/08/2015
TDS(Others)	29/10/2014	12060.00	07/11/2015	25/11/2015
TDS(Others)	29/10/2014	5170.00	07/11/2015	25/11/2015
TDS(Others)	02/01/2015	4256.00	07/03/2015	31/03/2015
TDS(Others)	07/01/2015	4704.00	07/02/2015	02/03/2015
TDS(Others)	14/01/2015	1019.00	07/02/2015	02/03/2015
TDS(Others)	14/01/2015	5203.00	07/02/2015	02/03/2015
TDS(Others)	21/01/2015	5591.00	07/02/2015	02/03/2015
TDS(Others)	23/01/2015	184.00	07/02/2015	02/03/2015
TDS(Others)	23/01/2015	171.00	07/02/2015	02/03/2015
TDS(Others)	23/01/2015	3483.00	07/02/2015	02/03/2015
TDS(Others)	28/01/2015	5792.00	07/02/2015	02/03/2015
TDS(Others)	31/01/2015	400.00	07/02/2015	02/03/2015
TDS(Others)	02/03/2015	4167.00	07/04/2015	17/04/2015

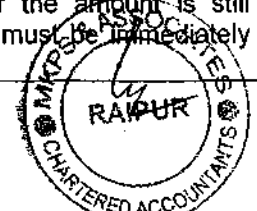


TDS(Others)	26/03/2015	9648.00	07/04/2015	16/04/2015
TDS(Others)	26/03/2015	4136.00	07/04/2015	16/04/2015
TDS(Others)	31/03/2015	4759.00	07/04/2015	16/04/2015

11. 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 1/04/14	Amount outstanding of 31/3/15	Remarks
Eklovy Tiwari	25000.00	25000.00	Even after one year the amount is still lying as advance. Further advance was given inspite of old outstanding advance
FA & CAPSE Railway Nagpur	80640.00	80640.00	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	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollectd.
Nitin Bhowte	25000.00	25000.00	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollectd.
Civil Surgeon Raipur	5000.00	5000.00	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollectd.
Nodal Officer Micro Bio Dept Medical College, Raipur	30000.00	170000.00	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollectd.
OST Bilaspur	222,800.00	222,800.00	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollectd.
OST CIMS Bilaspur	19,800.00	19,800.00	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollectd.
OST Bishrampur	410600.00	410600.00	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollectd.
Tirupati Sharma	754.00	754.00	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollectd.
State Health Resource Center, Raipur	500000.00	500000.00	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollectd.
Anil Vasu	20000.00	20000.00	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollectd.
Dr Praveen Agrawal	65000.00	65000.00	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollectd.
Vikrant Verma	380,000.00	281750.00	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollectd.
DAC, Balod	188240.00	941240.00	Further advance given inspite of huge outstanding advance of last year. It must be immediately adjusted/ recovered.
Civil Surgeon Raipur	20000.00	20000.00	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollectd.



Dean Medical College, Jagdalpur	40000.00	846000.00	Further advance given inspite of huge outstanding advance of last year. It must be immediately adjusted/ recovered.
DAC Durg	188547.00	2392400.00	Further advance given inspite of huge outstanding advance of last year. It must be immediately adjusted/ recovered.
DAC, Jashpur	2100.00	483600.00	Further advance given inspite of huge outstanding advance of last year. It must be immediately adjusted/ recovered.
DAC Kawardha	1338746.00	1182576.00	Further advance given inspite of huge outstanding advance of last year. It must be immediately adjusted/ recovered.
DAC, Kondagaon	100000.00	793650.00	Further advance given inspite of huge outstanding advance of last year. It must be immediately adjusted/ recovered.
DAC Mungeli	534600.0	1209600.00	Further advance given inspite of huge outstanding advance of last year. It must be immediately adjusted/ recovered.
DAC Rajnandgaon	1141475.00	2151038.00	Further advance given inspite of huge outstanding advance of last year. It must be immediately adjusted/ recovered.
DAC Sarguja	401500.00	1212875.00	Further advance given inspite of huge outstanding advance of last year. It must be immediately adjusted/ recovered.
DAC Sukma	296000.00	446000.00	Further advance given inspite of huge outstanding advance of last year. It must be immediately adjusted/ recovered.
DAC Surajpur	298494.00	457494.00	Further advance given inspite of huge outstanding advance of last year. It must be immediately adjusted/ 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.

12. 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 1/04/14	Amount outstanding of 31/3/15	Remarks
Sangatha Sahabhagi Gramin Vikas Sansthan, Sarguja	3938.50	3938.50	Even after one year the amount is still lying as advance. Further advance was given inspite of old outstanding advance
Action for Advancement Society Raipur	126612.00	126612.00	Even after one year the amount is still lying as advance. Further advance was given inspite of old outstanding advance
Adarsh Navyuvak Mandal Korba	136743.00	136743.00	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollectd.
Astha Samiti Kawardha	249013.00	249013.00	Even after one year the amount is still lying as advance. It must

			be immediately adjusted/ recollected.
Bastar Samajik Jan Vikas	60148.00	60148.00	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollected.
CG Prachar evam Vikas Sansthan Ambikapur	205623.00	205623.00	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollected.
Chandra tilak siksha Swasthya Vigyan Samiti Korba	558237.00	558237.00	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollected.
Chhattisgarh Network of People Living with HIV Bhilai	205246.00	205246.00	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollected.
Chetna Child and Women Welfare Jagdalpur	198201.00	198201.00	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollected.
Gram Mitra Samaj Seva Sansthan Janjgir	25897.00	25897.00	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollected.
Grihini Samiti Bhatapara	451297.00	451297.00	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollected.
Jankalyan Samajik Sansthan Rajnandgaon	365325.00	365325.00	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollected.
Jankalyan Samajik Sansthan Rajnandgaon 3 rd	313053.00	313053.00	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollected.
Janmitram Kalyan Samiti Raigarh	212936.00	212936.00	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollected.
Jan vikas parishad evam Anusandhan New Bilaspur	196543.00	196543.00	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollected.
Kalp Samaj Sewi Sanstha Janjgir	41343.00	41343.00	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollected.
Kalyani Social Welfare & Research Balod	137254.00	137254.00	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollected.
Kalyani Social Welfare Research Durg	95458.00	95458.00	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollected.
Khoj evam Jan Jagriti Samiti	211341.00	211341.00	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollected.

			be immediately adjusted/ recollected.
Nav Yuva Jagaran Pratisthan Bilaspur	302123.00	302123.00	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollected.
Navyuva Jagaran Pratisthan Jashpur	5995.00	5995.00	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollected.
Nischay Samiti New Raigarh	67582.00	67582.00	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollected.
Path Pradarshak Sarguja	523986.00	238534.00	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollected.
Pratigya Vikas Sansthan Durg	136764.00	136764.00	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollected.
Ramkey Foundation Raipur	602707.00	602707.00	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollected.
Sahabhagi Samaj Sewi Sansth Pakhanjur	97204.00	97204.00	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollected.
Sahyog Sansthan Durg	306260.00	306260.00	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollected.
Sahabhagi Samaj Sewi Sansth Kanker	109528.00	109528.00	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollected.
Samarpit Raipur	97751.00	97751.00	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollected.
Samta Mahila Mandal New Dantewada	147415.00	147415.00	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollected.
Samta mahila Mandal Raipur	122421.00	18777.00	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollected.
Sangatha Sahabhagi Gramin Vikas Sansthan Korba	292832.00	25588.00	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollected.
Sanjivani Gramin Vikas Sansthan Bilaspur	24240.00	24240.00	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollected.
Sarapit New Bilaspur	279658.00	279658.00	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollected.

			be immediately adjusted/ recollected.
Sewa Bhaskar Samaj Kalyan Sansthan Korea	271372.00	271372.00	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollected.
Society for Education Eco & Social Upliftment Rajim	454000.00	454000.00	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollected.
Transport Corporation of India Raipur	8484500.00	848500.00	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollected.
Transport Corporation of India Bilaspur	155763.00	155763.00	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollected.
Transport Corporation of India Raigarh	214612.00	214612.00	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollected.
Vikas evam Anusandhan Sansthan Badola	338446.00	191366.00	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollected.
Vikas evam Anusandhan Sansthan Durg	140537.00	140537.00	Even after one year the amount is still lying as advance. It must be immediately adjusted/ recollected.

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

Further advances outstanding in the name of closed NGOs must be immediately recovered.

Report on closed NGOs during the year is given in TI Pool Fund.

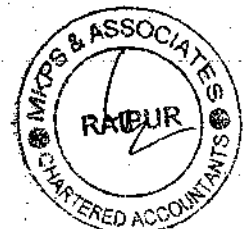
13. Observations on procurement & calling of Tenders:

Observations as regards IEC, audit expenses:

Particulars	Name of party	Date	Amount Rs	Observations
IEC Expenses	Prateek Advertisers	20/11/14	100,800.00	No tender or quotations were called for advertisement of glow sign board at Railway station
IEC Expenses	Amar Kiraya Bhandar	31/03/15	99,806.00	No tender or quotations were called for fooding bill of folk troupe programme on 29-30 Sept and 1 Oct 2014
Training Expenses	Hotel Sharda Inn	14/11/14	116,400.00	No tender or quotations were called for payment of lodging, boarding lunch etc fo STI training
Training Expenses	Hotel Raipur Inn	03/03/15	178,000.00	No tender or quotations were called for payment of lodging, boarding lunch etc fo HI* training
Audit Fees	Sunil & Sanjay	07/01/2015	47040.00	Amount paid for internal audit of 08 NGOs for a 2013-14. No open tender/ quotation was called. The audit was allotted even though

(19)

				Sunil & Sanjay were neither the statutory auditor nor the internal auditor of CGSACS for the year 2013-14. No order copy was produced. As per bill no SS/1415/55 dated 01/09/14 fees was charged for 08 NGOs closed in 2013-14 which included the name of Vikas evam Anusandhan Sansthan, Bodla. However as per information given the above NGO was not closed in 2013-14. We were not produced the copies of audit report except the audit report of Sanjivani Gramin Vikas Sansthan Mungeli and Prantiya Gramin Vikas Sansthan Bilaspur
Audit fees	Sunil & Sanjay	02/07/14	56180.00	Audit of Round VII and Pool Fund for 2013-14. No open tender or quotation was called.
Audit Fees	Sunil & Sanjay Raipur	19/05/14	61798.00	Amount paid for filing income tax return and TDS return. No open tender/ quotation was called.
Audit Fees	Dumbani Dhamecha & Associates	22/08/14	4250.00	Amount paid to filing TDS, income tax return and other matters. No opentender 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 full amount on quarterly basis.

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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 no difference bank reconciliation statement for the year 2014-15.
4. 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.
5. **Excess Expenses booked on the basis of MEF/SOE submitted by NGOs than the actual expenses reported by internal auditor**

Expenses of NGOs are booked on the basis of MEF/SOE submitted during the year. These SOEs are not on the letter head of the organisation. In maximum of the cases the SOEs are on photocopy and not dated and do not bear the signature of the Principal.

Further we noticed difference in the SOE amount booked during the year 2014-15 and the actual expenses as per the internal audit report. In the following cases excess expenses have been booked than the expenses as reported by the internal auditor.

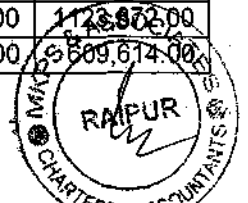
Sl No	Name of NGO	TI Pool Fund Amount as per SOE (Rs.)	Amount as per internal audit report (Rs.)	Excess exp booked (Rs.)
01	Jan Vikas Parisad Evam Anushandhan New Bilaspur	555193.00	98285.00	456908.00
02	Chirag Social Welfare Society, Bhatapara	223635.00	166056.00	57579.00

Expenses of Rs.514,487.00 excess booked must be reversed and recovered from the concerned NGO.

6. **Less 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 2014-15 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 NGO	Expenses as per SOE (Rs.)	Expenses as per internal audit report (Rs.)	Less expenses booked Rs.
1	Sahabhagi Samaj Sevi Sansthan Dhamtari	778592.00	1474551.00	695959.00
2	BastarSamajik Truckers jagdalpur	439521.00	1361934.00	922113.00
3	Kalyani Social Welfare & Research Organisation Balod	785965.00	1546515.00	760550.00
4	Chetna Child & Women Welfare Raipur	1222593.00	2346465.00	1123872.00
5	Jan Jagriti Kendra Basna	762351.00	1372207.00	609856.00



6	Janmitra kalian samiti Raigarh	890309.00	2049010.00	1158,701.00
7	Sahabhagi samajsewi sanstha Pakhanjur	354741.00	1218729.00	863,988.00
8	Chetna Child & Women Welfare, Jagdalpur	993359.00	1701096.00	707,737.00
9	Samata Jan Kalyan samiti Dongargarh	347438.00	959784.00	612,346.00
10	Sahabhagi Samaj Sewi Sanstha Kanker	611733.00	1463005.00	851,272.00
11	Kalyani Social Welfare research Durg	1292378.00	1609305.00	316,927.00
12	Vikas Evam Anusandhan Sansthan Durg	803385.00	1456056.00	652,671.00
13	Bastar Samajik Jan Vikas Samiti, Jagdalpur	684202.00	1173980.00	489,778.00
14	TCI Foundations Bilaspur	263158.00	1008950.00	745,792.00
15	Samta Mahila Mandal Raipur	0.00	1461762.00	1461,762.00
16	Nischay Samiti New Raigarh	714636.00	1583446.00	868,810.00
18	Navyuva Jagran Prathisthan Jashpur	807557.00	1732329.00	924,772.00
20	Nishay Samiti Raigarh	477537.00	1642122.00	1164,585.00
21	Pratigya Vikas Sansthan Durg	768031.00	2012637.00	1244,606.00
22	New Path Education Society	0.00	673039.00	673,039.00
23	CG Prachar Evam Vikas sanstha Surajpur	667263.00	1214662.00	547,399.00
24	Astha Samiti Kawardha	828089.00	1563255.00	735,166.00
25	Sabhagai Gramin Vikas sanst Sarguja	831902.00	1889613.00	1057,711.00
26	Path Pradarshak Bishrampur, Surajpur	957376.00	1918947.00	961,571.00
27	Seva bhaskar Samaj Kalyan Samiti, Koriya	497178.00	1118192.00	621,014.00
28	Talash Swayam Sewi Sansthan	64773.00	756224.00	691,451.00
29	Sangata Sanbhagi Gramin Vikas Sansthan Korba	742924.00	1631288.00	888,364.00
30	Shri Narayan Prenna Samiti Mungeli	0.00	574106.00	574106.00
31	Adarsh Navyuvak Mandal Korba	16,60,004.00	1964161.00	3,04,157.00
32	Adarsh Navyuvak Mandal Rajnandgaon	0.00	18,55,765.00	18,55,765.00
32	TI Project Raipur	929593.00	1910742.00	981,149.00
33.	Samarpit II Bilaspur	670037.00	1858707.00	1188,670.00
34.	Kamgar Foundation Janjgir	0.00	439845.00	439845.00
35.	Action for Advancement of Society Raipur	691054.00	1318613.00	627,559.00
36.	Path Pradarshak Koriya	451167.00	1348184.00	897,017.00
37.	Khoj Evam Jan Jagriti Samiti	558375.00	1363406.00	805,031.00
38.	Gram Mitra Samaj Sansthan Janjgir	597964.00	1582121.00	984,157.00
39.	TI- Samarpit Bilaspur	918457.00	1058329.00	139872.00
40.	Chhattisgarh Prachar Vikas shansthan Bilaspur	534210.00	1527190.00	992,980.00
41.	Samta Mahila Mandal Dantewada	1008997.00	1791874.00	782,877.00
42	PratigayVikas Sansthan Truckers Durg	714929.00	1761,220.00	10,46,380.00

Actual expenses to be paid as per audit report	367613.00	
Advance to be recoverable from DBS a/c	24240.00	
Final amount to be paid	343,373.00	
Actual amount paid on 18/11/14	452,909.00	
Excess amount paid to NGO	109,536.00	

The amount excess paid to NGO must be reversed and recovered from the NGO immediately.

ii. **Prantiya Gramin Vikas Sansthan, Bilaspur**

This NGO was closed in 2013-14. The NGO was paid Rs.283,683.00 on the basis of audit report. In this connection we were produced audit report from M/s. Sunil & Sanjay report dated 30/07/2013 for the period from 01/04/2013 to 30/09/2013 (date of audit report is prior to the period of audit) certifying an expenses of Rs.102,238.00. However against the advance given during the year 2012-13 of Rs.675980.00 expenses of Rs.675,980.00 were already booked in 2012-13 vide SOE in New DBS Fund. Following amount is recoverable from the NGO

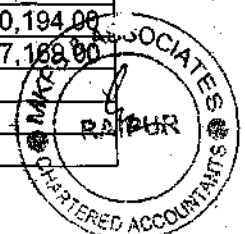
Particulars	Amount Rs	Amount Rs
Advance Given on 14/07/12		675,980.00
Expenses adjusted vide SOE dated 14/07/12	62983.00	
Expenses adjusted vide SOE dated 28/09/12	263,363.00	
Expenses adjusted vide SOE dated 16/01/13	152,450.00	
Expenses adjusted vide SOE dated 19/02/13	49,000.00	
Expenses adjusted vide SOE dated 30/03/13	122,324.00	
Expenses adjusted vide SOE dated 27/07/13	25860.00	
Total Amount adjusted		675,980.00
Balance to be recovered		0.00
Expenses allowed by auditor for 2012-13 as per audit report (audit report not produced)		
Expenses allowed by auditor for 2013-14 as per audit report	102,238.00	
Total expenses allowed by auditor	102,238.00	
Expenses already adjusted by SOE	675980.00	
Actual expenses to be recovered as per audit report	573742.00	
Advance to be recoverable from DBS a/c	0.00	
Final amount to be recovered	573,742.00	
Actual amount paid on 18/11/14	283,683.00	
Excess amount paid to NGO	857,425.00	

The amount excess paid to NGO must be reversed and recovered from the NGO immediately.

iii. **Grihini Sansthan, Bhatapara**

This NGO was closed in 2013-14. An amount of Rs.299,522.00 was recommended to be recovered from the NGO as per final notesheet on the basis of audit report. In this connection we were produced audit report from M/s. Sunil & Sanjay dated 15/12/2013 for the period from 01/04/2013 to 30/09/2013 certifying an expenses of Rs.325,964.00. however the total expenses allowed by the auditor was Rs.898,973.00 as per notesheet. However against the advance given during the year 2012-13 and 2013-14 of Rs.14,17,557.00 expenses of Rs.966,260.00 were already booked in 2012-13 and 2013-14 vide SOE in New DBS Fund and an amount of Rs.451,297.00 was to be recovered from the NGO as on 31/03/14. Further as per note sheet an amount of Rs.299,522.00 was shown as refunded to the CGSACS. However this refund is not reflected in the books of CGSACS. Following amount is recoverable from the NGO

Particulars	Amount Rs	Amount Rs
Advance Given on 14/07/12		470,194.00
Advance given on 03/11/12		470,194.00
Advance given on 26/07/13		477,169.00
Expenses adjusted vide SOE dated 14/07/12	95009.00	
Expenses adjusted vide SOE dated 29/09/12	274000.0	
Expenses adjusted vide SOE dated 16/01/13	170336.00	



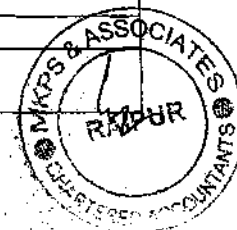
Expenses adjusted vide SOE dated 18/02/13	48764.00	
Expenses adjusted vide SOE dated 26/03/13	118304.00	
Expenses adjusted vide SOE dated 22/11/13	259847.00	
Total Amount adjusted		966260.00
Balance to be recovered		451297.00
Expenses allowed by auditor for 2012-13 as per audit report	573009.00	
Expenses allowed by auditor for 2013-14 as per audit report	325964.00	
Total expenses allowed by auditor	898,973.00	
Expenses already adjusted by SOE	966,260.00	
Actual expenses excess adjusted (to be recovered as per audit report)	67,287.00	
Advance to be recoverable from DBS a/c	451,297.00	
Final amount to be recovered	518,584.00	
Excess amount paid to NGO and to be recovered	518,584.00	

The amount excess paid to NGO must be reversed and recovered from the NGO immediately.

iv. Kalp Samaj Sewi Sanstha, Janigir

This NGO was closed in 2013-14. An amount of Rs.103,426.00 was recommended to be paid to the NGO as per final notesheet on the basis of audit report out of which Rs.92,100/- was to be deducted for earlier irregularities. In this connection we were not produced any audit report but were produced certified receipts and payments account for the period from Jan 2009 to April 2009, from May 2009 to March 2010, from April 2010 to March 2011, 2011-12, 2012-13, 2013-14 which was certified by M/s. Sunil & Sanjay and also audit report for the period from 01/04/2013 to 31/12/2013 certifying an expenses of Rs.93328.00. The amount of Rs.103426/- was recommended to be paid on the basis of opening balance on receipt and payment account as on 01/04/2013. In fact this amount was outstanding with the NGO and was to be recovered. As per the receipt and pa receipt and payment account against the advance given during the year 2012-13 and 2013-14 of Rs.14,52,938.00 expenses of Rs.14,11,595.00 were already booked in 2012-13 and 2013-14 vide SOE in New DBS Fund and an amount of Rs.41343.00 was to be recovered from the NGO as on 31/03/14. Against this expenses by NGO expenses allowed during 2012-13 and 2013-14 as per receipts and payments account as certified by auditor was Rs.13,99,060.00. Further as per receipts and payments account an amount of Rs.237,189.00 was shown as refunded to the CGSACS. However this refund is not reflected in the books of CGSACS. Following amount is recoverable from the NGO

Particulars	Amount Rs	Amount Rs
Opening balance as per certified Receipts & Payment account as on 01/04/2012		192,909.00
Advance Given on 14/07/12		726,469.00
Advance given on 31/10/12		726,469.00
Expenses adjusted vide SOE dated 14/07/12	186,181.00	
Expenses adjusted vide SOE dated 28/09/12	438,296.00	
Expenses adjusted vide SOE dated 16/01/2013	340,142.00	
Expenses adjusted vide SOE dated 18/02/13	82,772.00	
Expenses adjusted vide SOE dated 26/03/13	277,357.00	
Expenses adjusted vide SOE dated 24/01/14	19,220.00	
Expenses adjusted vide SOE dated 24/01/14	67,627	
Total Amount adjusted		14,11,595.00
Balance to be recovered		234,252.00
Expenses allowed by auditor for 2012-13 as per certified receipts & payments account	13,05,232.00	
Expenses allowed by auditor for 2013-14 as per audit report	93828.00	
Total expenses allowed by auditor	13,99,060.00	
Expenses already adjusted by SOE	14,11,595.00	
Actual expenses excess adjusted (to be recovered as per audit report)	12535.00	



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Advance to be recoverable from DBS a/c	234,252.00	
Final amount to be recovered	246,787.00	

The amount excess paid to NGO must be reversed and recovered from the NGO immediately.

v. **Good Shefard Socity, Mahasamund**

This NGO was closed in 2013-14. An amount of Rs.85,152.00 was recommended to be recovered from the NGO as per final notesheet on the basis of audit report In this connection we were produced audit report for the period from 01/04/2013 to 30/09/2013 certifying an expenses of Rs.106700.00. Against the advance given during the year 2012-13 and 2013-14 of Rs.873,713.00 expenses of Rs.595434.00 were already booked in 2012-13 vide SOE in New DBS Fund. In fact in the books accounts advance of Rs.278,279/- was not posted. Against this expenses by NGO expenses allowed during 2012-13 and 2013-14 as per the audit report was Rs.696,098.00. Further as per audit report an amount of Rs.92463.00 was shown as refunded to the CGSACS. However this refund is not reflected in the books of CGSACS. Following amount is recoverable from the NGO

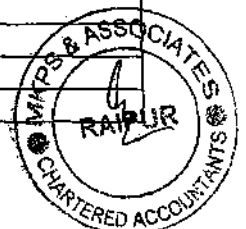
Particulars	Amount Rs	Amount Rs
Advance Given on 14/07/12		595,434.00
Advance given on 2012-13 (not recorded in books)		278,279.00
Expenses adjusted vide SOE dated 14/07/12	75,659.00	
Expenses adjusted vide SOE dated 29/09/12	377,948.00	
Expenses adjusted vide SOE dated 16/01/2013	117,267.00	
Expenses adjusted vide SOE dated 16/01/13		
Expenses adjusted vide SOE dated 18/02/13	14,608.00	
Expenses adjusted vide SOE dated 26/03/13	9952.00	
Total Amount adjusted		595,434.00
Balance to be recovered		278,279.00
Expenses allowed by auditor for 2012-13 as per audit report	589398.00	
Expenses allowed by auditor for 2013-14 as per audit report	106,700.00	
Total expenses allowed by auditor	696,098.00	
Expenses already adjusted by SOE	595,434.00	
Actual expenses less adjusted (as per audit report)	100,664.00	
Advance to be recoverable from DBS a/c	278,279.00	
Final amount to be recovered	177,615.00	

The amount excess paid to NGO must be reversed and recovered from the NGO immediately.

vi. **Sahayog Sanstha, Durg**

This NGO was closed in 2013-14. An amount of Rs.293,737.00 was recommended to be recovered from the NGO as per final notesheet on the basis of audit report In this connection we were produced audit report for the period from 01/04/2013 to 30/09/2013 certifying an expenses of Rs.502,305.00. Against the advance given during the year 2012-13 and 2013-14 of Rs.21,13,072.00 expenses of Rs.15,13,00 were already booked in 2012-13 and 2013-14 vide SOE in New DBS Fund. Against this expenses by NGO expenses allowed during 2012-13 and 2013-14 as per the audit report was Rs.15,76,055.00. Further as per audit report an amount of Rs.243,280.00 was shown as refunded to the CGSACS. However this refund is not reflected in the books of CGSACS. Following amount is recoverable from the NGO

Particulars	Amount Rs	Amount Rs
Advance Given on 14/07/12		738,235.00
Advance given on 03/11/12		738,235.00
Advance given on 26/07/13		636,602.00
Expenses adjusted vide SOE dated 14/07/12	249,053.00	
Expenses adjusted vide SOE dated 29/09/12	133,098.00	
Expenses adjusted vide SOE dated 16/01/2013	357,228.00	
Expenses adjusted vide SOE dated 16/01/13		
Expenses adjusted vide SOE dated 18/02/13	94,824.00	



Expenses adjusted vide SOE dated 26/03/13.	249,974.00	
Expenses adjusted vide SOE dated 22/11/13	428,898.00	
Total Amount adjusted		15,13,135.00
Balance to be recovered		599,937.00
Expenses allowed by auditor for 2012-13 as per audit report	10,73,750.00	
Expenses allowed by auditor for 2013-14 as per audit report	502,305.00	
Total expenses allowed by auditor	15,76,055.00	
Expenses already adjusted by SOE	15,13,135.00	
Actual expenses less adjusted (as per audit report)	62920.00	
Advance to be recoverable from DBS a/c	599,937.00	
Final amount to be recovered	537017.00	

The amount excess paid to NGO must be reversed and recovered from the NGO immediately.

9. Less 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 less expenses have been booked than the actual expenses as reported by the internal auditor.

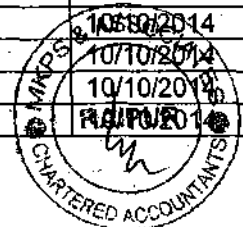
Sl No	Name of OST Center	Amount as per SOE (Rs.)	Amount as per internal audit report (Rs.)	Less expenses booked Rs.
1	OST Center, Korba	0.00	357087.00	357087.00
2	OST Center, Bilaspur	0.00	24800.00	24800.00
3	OST Center, Durg	0.00	399,364.00	399,364.00
4	OST Center, Bishrampur	0.00	140000.00	140000.00
5	OST Center, Manendragarh	0.00	282,000.00	282,000.00

Expenses of Rs.12,03,251.00 were not booked in accounts and funds utilisation for the year is understated to the extent.

10. Observations on TDS:

- i.** 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.
- 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.** Delay in deposit of TDS:

Nature of payment	Date of Deduction	TDS Amt Rs.	Due date of deposit	Date of chalan
TDS (Salary)	25/09/2014	1500.00	07/10/2014	10/10/2014
TDS (Salary)	25/09/2014	1500.00	07/10/2014	10/10/2014
TDS (Salary)	25/09/2014	1500.00	07/10/2014	10/10/2014
TDS (Salary)	25/09/2014	1500.00	07/10/2014	10/10/2014



TDS (Salary)	15/01/2015	1500.00	07/02/2015	03/03/2015
TDS (Salary)	15/01/2015	1500.00	07/02/2015	03/03/2015
TDS(Others)	27/10/2014	632.00	07/11/2014	25/11/2014

11. Huge advances outstanding in the name of NGO:

Huge 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 01/04/14	Advance given during the year	Advance Adjusted	Closing Balance as on 31/03/2015
Action for Advancement Society Raipur	0.00	1471487.00	691054.00	780,433.00
Adarsh Navyuvak Mandal Korba	345,689.00	32,15,361.00	1660,004.00	1901,046.00
Adarsh Navyuvak Mandal Rajnandgaon	182681.00	11,51,450.00	0.00	13,34,131.00
Astha Samiti Kawardha	0.00	21,58,700.00	828,089.00	1330,611.00
Bastar Samajik Jan Vikas Samiti Dantewada	0.00	1079,350.00	684202.00	395,148.00
Bastar Truckers Jagdalpur	0.00	2349,650.00	439,521.00	1910,129.00
CG Prachar evam Vikas Sansthan Ambikapur	259157.00	1427,443.00	667,263.00	1019,337.00
Chetna Child and Women Welfare Jagdalpur	434,020.00	1772,980.00	993,359.00	1213,641.00
Chetna Child and Women Welfare Raipur	0.00	24,80,200.00	1222,593.00	1257,607.00
Chhattisgarh Prachar Vikas Sansthan, Bilaspur	39282.00	2018,500.00	534,210.00	1523,572.00
Chirag Social Welfar Soceity	386,956.00	573,013.00	223,635.00	736,334.00
Gram Mitra Samaj Seva Sansthan Janjgir	17929.00	1823,400.00	597,964.00	1243,365.00
Jan jagriti Kendra Mahasamund	0.00	1681,780.00	762,351.00	919,429.00
Jankalyan Samajik Sansthan Rajnandgaon	6329.00	0	0	6329.00
Janmitram Kalyan Samiti Raigarh	55,493.00	2454,540.00	890,309.00	1619,724.00
Jan vikas parishad evam Anusandhun New Bilaspur	55,545.00	1847,200.00	555,193.00	1347,552.00
Kalyani Social Welfare & Research Balod	0.00	1800,650.00	785,965.00	1014,685.00
Kalyani Social Welfare Research Durg	123,774.00	2660,100.00	1292,378.00	1491,496.00
Kamgar Foundation, Janjgir	0.00	544,713.00	0.00	544,713.00
Khoj evam Jan Jagriti Samiti	285,413.00	1411,087.00	558,375.00	1138,125.00
New Path Education Soceity, Durg	0.00	712,913.00	0.00	712,913.00
Navyuva Jagaran Pratisthan Jashpur	36,843.00	1959,500.00	807,557.00	1188,786.00
Nischay Samiti New Raigarh	40,862.00	2446,484.00	714,636.00	1772,710.00
Nischay Samiti Raigarh	298,616.00	821,700.00	477,537.00	642,779.00
Path Pradarshak Sarguja	241,548.00	2371,858.00	957,176.00	1656,030.00
Path Pradarshak New Korea	431,942.00	1776,952.00	451,167.00	1757,727.00
Pratigya Vikas Sansthan Truckers Durg	26919.00	2964,500.00	714,929.00	2276,490.00
Pratigya Vikas Sansthan Durg	12,093.00	999,200.00	768,031.00	243,262.00
Ramkey Foundation Raipur		00		
Sahabhagi Samaj Sewi Sansth Pakhanjur	307.00	1473,400.00	354,741.00	1118,966.00
Sahabhagi Samaj Sewi Sansth Dhamtari	0.00	1753,200.00	778,592.00	974,608.00
Sahabhagi Samaj Sewi Sansth Kanker	10750.00	1731,120.00	611,733.00	8430,194.00
Samarpit Raipur	35447.00	2405,000.00	918,457.00	1521,990.00
Samta Mahila Mandal New Dongargarh	0.00	1058,771.00	347,438.00	711,333.00

Samta Mahila Mandal New Dantewada	421,718.00	1936,082.00	1008,997.00	1348,803.00
Samta mahila Mandal Raipur	249.00	1358,050.00	0	1358,299.00
Sangatha Sahabhagi Gramin Vikas Sansthan Korba	0.00	1834,900.00	742,924.00	1091,976.00
Sangatha Sahabhagi Gramin Vikas Sansthan Sarguja	0.00	2093,100.00	831,902.00	1261,198.00
Sanskar Guanpeeth Sikshan Bilaspur	400,185.00	0.00	174191.00	225,994.00
Sarapit New Bilaspur	0.00	2158,700.00	670,037.00	1488,663.00
Sewa Bhaskar Samaj Kalyan Sansthan Korea	26325.00	1618,640.00	497,178.00	1147,787.00
Shree Narayan Prerna Samiti, Mungeli	0.00	705,225.00	0.00	705,225.00
TI Project Talash Swayam Sewi Sansthan	66534.00	850,067.00	64,773.00	851,828.00
Transport Corporation of India Raipur	0.00	2368,300.00	929,593.00	1438,707.00
Transport Corporation of India Bilaspur	0.00	1270,300.00	263,158.00	1007,142.00
Vikas evam Anusandhan Sansthan Durg	4047.00	1774,900.00	803,385.00	975,562.00
Vikas Mitra, Kondagaon	376,008.00	833,600.00	70124.00	1139,484.00

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

Further advances outstanding in the name of closed NGOs must be immediately recovered.

12. Observations on procurement & calling of Tenders:

Observations as regards IEC, audit expenses:

Particulars	Name of party	Date	Amount Rs	Observations
Training Expenses	Hotel Ganapati	02/06/14	316,900.00	No open tender or quotations were called for TI training for hotel lodging and boarding expenses from 13-29 May
Training Expenses	Hotel Heritage Ashoka	02/06/14	98,600.00	No open tender or quotations were called for TI training for hotel lodging and boarding expenses from 13-29 May
Training Expenses	Hotel Ganapati	01/10/14	77,700.00	No open tender or quotations were called for TI review meeting for hotel lodging and boarding expenses
NGO service for priority intervention	Hotel Ashok Heritage	31/01/15	103,282.00	No open tender or quotations were called for JAT evaluation of TI for hotel lodging and boarding expenses

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.49750/- in the audited bank reconciliation statement for the year 2013-14. During the year this difference is Rs.
4. **Excess expenses of Rs. 420,162.00 booked as reported in the internal audit report in the case of various DACS were booked in GFATM Round -II Fund in the year 2013-14. These expenses were not reversed and hence utilisation of fund for 2013-14 is overstated to the extent of Rs.420,162.00**
5. **Expenses booked as per the SOE from DACS and actual expenses of DACS as per internal audit report during the year 2014-15:**

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	154850.00	231756.00		76906.00
DANTEWADA	0.00	226750.00		226750.00
JASHPUR	10000.00	119800.00		109800.00
JANJGIR-CHAMPA	668000.00	536000.00	132000.00	
RAIGARH	1099500.00	1384793.00		285293.00
DURG	0.00	873961.00		873961.00
RAJNANDGAON	972641.00	964720.00	7921.00	
SUKMA	0.00	156000.00		156,000.00
KONDAGAON	0.00	880442.00		880442.00
BALRAMPUR	0.00	47250.00		47250.00
SURAJPUR	0.00	228750.00		228750.00
MUNGELI	0.00	263107.00		263107.00
BEMETARA	0.00	355042.00		355042.00
BALOD	0.00	439670.00		439670.00
GARIABAND	290108.00	543499.00		253391.00
BALODBAZAR	283000.00	374340.00		91340.00
JNM RAIPUR	33877.00	420250.00		386373
DHAMTARI	430500.00	435797.00		5297.00
KORIYA	607523.00	607523.00		
KAWARDHA	404000.00	298700.00	105300.00	
RAIPUR	437893.00	853032.00		415139.00
KORBA	728250.00	728750.00		500.00
Total			245,221.00	5095,011.00

Expenses excess booked as per internal audit report upto Rs.245,221.00 and the same must be reversed and recovered from the concerned NGO.

6. 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.

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 01/04/14	Amount outstanding of 31/03/15	Remarks
DACS Bijapur	89000.00	166000.00	Even after one year the amount is still lying as advance. Further advance was given inspite of old outstanding advance
DACS, Balod	271000.00	820,750.00	Even after one year the amount is still lying as advance. Further advance was given inspite of old outstanding advance
DACS Balrampur	82358.00	464,358.00	Even after one year the amount is still lying as advance. Further advance was given inspite of old outstanding advance
DACS Bemetara	19108.00	356,608.00	Even after one year the amount is still lying as advance. Further advance was given inspite of old outstanding advance
DACS Bilaspur	350,204.00	1373,204.00	Even after one year the amount is still lying as advance. Further advance was given inspite of old outstanding advance
DACS Dantewada	35.00	416785.00	Even after one year the amount is still lying as advance. Further advance was given inspite of old outstanding advance
DACS Kondagaon	26628.00	272461.00	Even after one year the amount is still lying as advance. Further advance was given inspite of old outstanding advance
DACS Mungeli	111,293.00	468,543.00	Even after one year the amount is still lying as advance. Further advance was given inspite of old outstanding advance
DACS Sukma	88112.00	284112.00	Even after one year the amount is still lying as advance. Further advance was given inspite of old outstanding advance
DACS Surajpur	115030.00	498030.00	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.

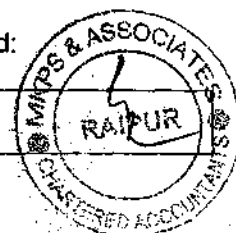
In this connection we recommend as follows:

- 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.

7. Booking of expenses under wrong head:

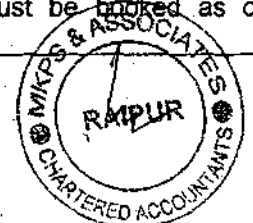
In the following cases expenses have been booked under wrong code and account head:

Account Name	Name of party	Date of entry	Amount Rs	Observations
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Miscellaneous Expenses (2129)	Shradha Distributors	22/11/14	7640.00	Paid for purchase of Nevirapine. Should be booked as Drugs
Miscellaneous Expenses (2129)	DACS Mahasamund	30/03/15	38,000.00	Pertains to contingency exp as per SOE and should be booked as contingency exp (2179)
Miscellaneous Expenses (2129)	DACS Janjgir	30/03/15	100,000.00	Pertains to consumables as per SOE and must be booked as consumable (2181)
Miscellaneous Expenses (2129)	DACS Korba	31/03/15	32000.00	Pertains to contingency exp as per SOE and should be booked as contingency exp (2179)
Miscellaneous Expenses (2129)	DACS Korba	31/03/15	25,950.00	Pertains to contingency exp as per SOE and should be booked as contingency exp (2179)
Other Administration cost (2165)	DACS Dhamtari	27/03/15	26000.00	Pertains to contingency exp as per SOE and should be booked as contingency exp (2179)
Other Administration cost (2165)	DACS Dhamtari	27/03/15	70000.00	Pertains to consumables as per SOE and must be booked as consumable (2181)
Other Administration cost (2165)	DACS Kanker	30/03/15	26000.00	Pertains to contingency exp as per SOE and should be booked as contingency exp (2179)
Other Administration cost (2165)	DACS Kanker	30/03/15	70000.00	Pertains to consumables as per SOE and must be booked as consumable (2181)
Other Administration cost (2165)	DACS Janjgir	30/03/15	32000.00	Pertains to contingency exp as per SOE and should be booked as contingency exp (2179)
Other Administration cost (2165)	DACS Raigarh	30/03/15	145000.00	Pertains to consumables as per SOE and must be booked as consumable (2181)
Other Administration cost (2165)	DACS Bilaspur	31/03/15	25000.00	Pertains to contingency exp as per SOE and should be booked as contingency exp (2179)
Other Administration cost (2165)	DACS Gariyaband	31/03/15	70000.00	Pertains to consumables as per SOE and must be booked as consumable (2181)
Other Administration cost (2165)	Dean CIMS Bilaspur	31/03/15	45000.00	Pertains to contingency exp as per SOE and should be booked as contingency exp (2179)
Expenses on ICTC center set up and maintenance	CGMSC	31/10/14	1776,790.00	Walk in cooler purchased through CGMSC is fixed assets and must be booked as fixed assets. Bill/ UC of CGMSC was not produced. CGMSC purchased the cooler from Navin Enterprises at CSIDC rate, the rate contract of whom has expired in 2013.
Expenses on ICTC center set up and maintenance	DACS Korba	28/02/15	120,000.00	Pertains to minor civil works as per SOE and must be booked as civil work (2201)
Expenses on ICTC center set up and maintenance	DACS Jagdalpur	28/02/15	60000.00	Pertains to minor civil works as per SOE and must be booked as civil work (2201)
Expenses on ICTC center set up and maintenance	DACS Raipur	31/03/15	35694.00	Pertains to minor civil works as per SOE and must be booked as civil work (2201)

Expenses must be booked under proper heading and code.



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.
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 Rs. 137,818.00 booked as reported in the internal audit report in the case of various ART Centers were booked in GFATM Round -IV Fund in the year 2013-14. These expenses were not reversed and hence utilisation of fund for 2013-14 is overstated to the extent of Rs.137,818.00**
6. **Expenses booked as per the SOE from ART Centers and actual expenses of ART Center as per internal audit report during the year 2014-15:**

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.)	Less Exp booked Rs.	Remarks
ART Jagdalpur	0.00	328,450.00	328,450.00	
ART Raipur	0.00	570,481.00	570,481.00	
ART Bilaspur	0.00	628,533.00	628,533.00	
ART Durg	0.00	852,636.00	852,636.00	
ART Sarguja	0.00	312,551.00	312,551.00	

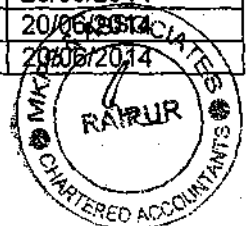
The fund utilisation is less reflected in the books of accounts to the extent of Rs.26,92,651.00

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.

Nature of payment	Date of Deduction	TDS Amt Rs.	Due date of deposit	Date of chalan
TDS (Salary)	15/05/2014	3000.00	07/06/2014	20/06/2014
TDS (Salary)	15/05/2014	4000.00	07/06/2014	20/06/2014
TDS (Salary)	15/05/2014	3000.00	07/06/2014	20/06/2014
TDS (Salary)	15/05/2014	1500.00	07/06/2014	20/06/2014

7. **Old Advances outstanding books:**



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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 1/04/14	Amount outstandin g of 31/3/15	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
Civil Surgeon Kawardha	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
DACS Mungeli	52800.00	52800.00	Even after more than one year the amount is still lying as advance. It must be recovered immediately
Neetu Gupta	4000.00	4000.00	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:

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 no difference in the audited bank reconciliation statement for the year 2014-15.
4. Interest on MOD a/c was not taken in the accounts for the year 2014-15.
5. TDS on interest as deducted by bank was not taken on accounts for the year 2014-15.
6. 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.
7. **Excess expenses of Rs. 14,29,827.00 booked as reported in the internal audit report in the case of various DACS were booked in GFATM Round -VII Fund in the year 2013-14. These expenses were not reversed and hence utilisation of fund for 2013-14 is overstated to the extent of Rs.14,29,827.00**
8. **Less 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.

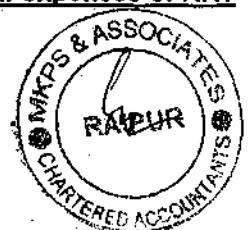
Sl No	Name of DIA	Amount as per SOE (Rs.)	Amount as per internal audit report (Rs.)	Less expenses booked Rs.
1	Jankalyan Samajik Sansthan Rajnandgaon	0.00	675,004.00	675,004.00
2	Pratigya Vikas Sansthan, Durg	0.00	995,410.00	995,410.00
3	Samarthan Center for Development Raipur	0.00	10,15,405.00	10,15,405.00

Expenses of Rs.26,85,819.00 were not booked in accounts and funds utilisation is understated to the extent.

9. Expenses of CARD, Bhopal booked in accounts in 2014-15

Following expenses pertaining to 2013-14 and earlier years were booked in 2014-15

Account head	Date of payment/entry	Credited to	Amount Rs.	Observations
Training Expenses	10/02/15	CARD Bhopal	71,785.00	No SOE or voucher were produced. Advance is being adjusted
Training Expenses	10/02/15	CARD Bhopal	111,837.00	No SOE or voucher were produced. Advance is being adjusted
Training Expenses	10/02/15	CARD Bhopal	314,968.00	Utilisation certificate not certified by Chartered Accountant

10. Expenses booked as per the SOE from CARD Bhopal and DIAs and actual expenses of ART Center as per internal audit report during the year 2014-15:

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 CARD, Bhopal and other DIA units. The differences are detailed below

Name of party	Date of booking	Total Expenses booked as per SOE for the year	Actual Expenses as per internal audit report	Excess expenses booked Rs.
CARD, Bhopal A/c of Pratigya Vikas Sansthan	05/09/14	625386.00	975224.00.00	540,956.00
	10/02/15	534,287.00		
	15/01/15	356,507.00		
CARD, Bhopal A/c of Samarthan	05/09/14	645,996.00	10,15,405.00	356,017.00
	05/09/14	493,183.00		
	05/09/14	40,804.00		
	15/01/15	191,439.00		
CARD, Bhopal A/c of Jan Kalyan Samajik Sansthan Rajnandgaon	18/02/15	450,598.00	675,004.00	-

Excess expenses paid/ credited to NGO must be reversed and must be recovered immediately.

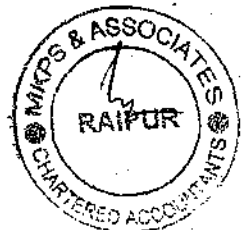
11. Old Advances outstanding books:

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 1/04/14	Amount outstanding of 31/3/15	Remarks
CARD, Bhopal	38,22,842.00	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 2014-15
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 31/03/2015

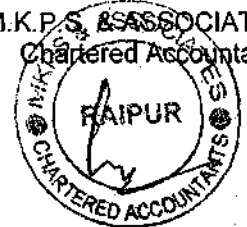
Name of person/ Party	Amt Rs outstanding on 1/04/14	Amount Rs. outstanding of 31/3/15	Remarks
Director Tribal Research Institution Raipur	188586.00	188586.00	Even after more than one year the amount is still lying as advance. It must be recovered immediately
Ajai B. Singh	33000.00	33000.00	Even after 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 Kumar Nanda, Partner
Membership no. 090009



Place: Raipur (CG)
Date: 16/08/2015

UTILISATION CERTIFICATE FOR THE YEAR 2014-15

NAME OF FUND

DBS FUND

(Details given in Schedule I attached to Balance Sheet)

Certified that out of opening unspent fund of Rs. 40205437.37 carried forward from last year and Rs. 35000000.00 grant-in-aid received from NACO New Delhi by Chhattisgarh State Aids Control Society under various programmes and bank interest received of Rs. 703726.00 CGSACS has utilised an amount Rs. 46225708.00 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 2014-15 and that balance amt of Rs. 29,683,455.37 has remained unutilised as at 31.03.2015 as per details given in annexed Income & Expenditures A/c. and Balance Sheet as on 31.03.2015

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
RAIPUR
CA C. K. Nanda, Partner
M. No. 90009

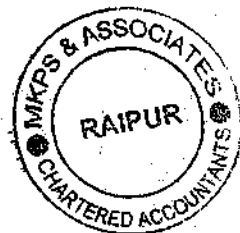
For Chhattisgarh State Aids Control Society
Chhattisgarh

Project Director

Place: Raipur
Dated: 16/08/2015

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

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



UTILISATION CERTIFICATE FOR THE YEAR 2014-15

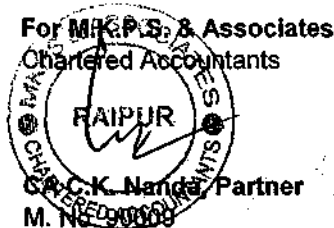
NAME OF FUND **TI POOL FUND**
(Details given in Shedule I attached to Balance Sheet)

Certified that out of opening unspent fund of Rs. **9420575.00** carried forward from last year and Rs. **82487000.00** grant-in-aid received from NACO New Delhi **by Chhattisgarh State Aids Control Society** under various programmes and bank interest received of Rs. **56838.00** CGSACS has utilised an amount Rs. **33370420.00** 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 2014-15 and that balance amt of Rs. **58,593,993.00** has remained unutilised as at 31.03.2015 as per details given in annexed Income & Expenditures A/c. and Balance Sheet as on 31.03.2015

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.

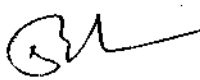
AS PER BOOKS OF ACCOUNTS PRODUCED BEFORE US



For Chhattisgarh State Aids Control Society
Chhattisgarh

Project Director

Place: Raipur
Dated: 16/08/2015


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


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



UTILISATION CERTIFICATE FOR THE YEAR 2014-15

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

Certified that out of opening unspent fund of Rs. **-5651075.00** carried forward from last year and Rs. **56200000.00** grant-in-aid received from NACO New Delhi **by Chhattisgarh State Aids Control Society** under various programmes and bank interest received of Rs. **195727.00** CGSACS has utilised an amount Rs. **36513629.00** 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 2014-15 and that balance amt of Rs. **14,231,023.00** has remained unutilised as at 31.03.2015 as per details given in annexed Income & Expenditures A/c. and Balance Sheet as on 31.03.2015

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.

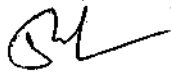
AS PER BOOKS OF ACCOUNTS PRODUCED BEFORE US



For Chhattisgarh State Aids Control Society
Chhattisgarh

Project Director

Place: Raipur
Dated: 16/08/2015


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


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



UTILISATION CERTIFICATE FOR THE YEAR 2014-15

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

Certified that out of opening unspent fund of Rs. -2413744.00 carried forward from last year and Rs. 16413000.00 grant-in-aid received from NACO New Delhi by Chhattisgarh State Aids Control Society under various programmes and bank interest received of Rs. 60069.00 CGSACS has utilised an amount Rs. 6384916.00 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 2014-15 and that balance amt of Rs. 7,674,409.00 has remained unutilised as at 31.03.2015 as per details given in annexed Income & Expenditures A/c. and Balance Sheet as on 31.03.2015

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

Place: Raipur
Dated: 16/08/2015


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


Dy. Director (Finance)
Deputy Director (Finance)
Raipur (C.G.)



UTILISATION CERTIFICATE FOR THE YEAR 2014-15

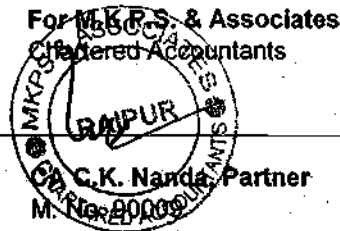
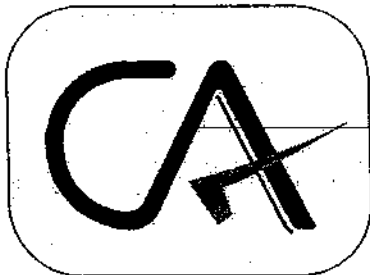
NAME OF FUND **GFATM ROUND-VII**
(Details given in Shedule I attached to Balance Sheet)

Certified that out of opening unspent fund of Rs. **4048222.00** carried forward from last year and Rs. **5400000.00** grant-in-aid received from NACO New Delhi by Chhattisgarh State Aids Control Society under various programmes and bank interest received of Rs. **2950.00** CGSACS has utilised an amount Rs. **4198516.00** 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 2014-15 and that balance amt of Rs. **5,252,656.00** has remained unutilised as at 31.03.2015 as per details given in annexed Income & Expenditures A/c. and Balance Sheet as on 31.03.2015

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.

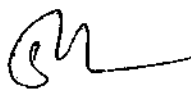
AS PER BOOKS OF ACCOUNTS PRODUCED BEFORE US




For Chhattisgarh State Aids Control Society
Chhattisgarh

Project Director

Place: Raipur
Dated: 16/08/2015


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


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



UTILISATION CERTIFICATE FOR THE YEAR 2014-15

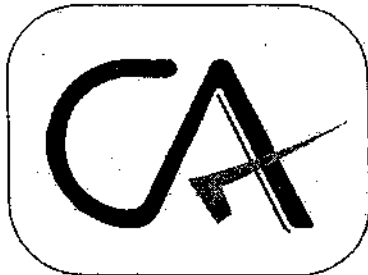
NAME OF FUND **UN AGENCY**
(Details given in Shedule I attached to Balance Sheet)

Certified that out of opening unspent fund of Rs. **1209361.49** carried forward from last year and Rs. **0.00** grant-in-aid received from NACO New Delhi by Chhattisgarh State Aids Control Society under various programmes and bank interest received of Rs. **0.00** CGSACS has utilised an amount Rs. **0.00** 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 2014-15 and that balance amt of Rs. **1,209,361.49** has remained unutilised as at 31.03.2015 as per details given in annexed Income & Expenditures A/c. and Balance Sheet as on 31.03.2015

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

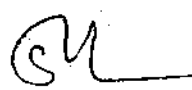



M.K.P.S. & ASSOCIATES
For M.K.P.S. & Associates
Chartered Accountants
RAIPUR
CA C.K. Nanda, Partner
M. No. 90009

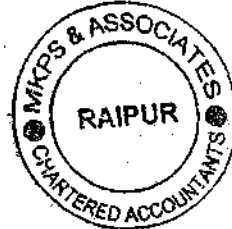
For Chhattisgarh State Aids Control Society
Chhattisgarh

Project Director

Place: Raipur
Dated: 16/08/2015


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


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



**Chhattisgarh State Aids Control Society
CHHATTISGARH
Income & Expenditure For The Year Ending 31.03.2015**

Previous Yr. At 31.03.2014 (Rs.)	Expenditure	Sch. Ref.	Current Yr. At 31.03.2015 (Rs.)	Previous Yr. At 31.03.2014 (Rs.)	Income	Sch. Ref.	Current Yr. At 31.03.2015 (Rs.)
				2535827.00	<u>Interest Received</u>	-	1019310
86536411.50	DBS Fund	-	44899557.00				
13579425.00	TI Pool Fund	-	33182580.00	86536411.50	Grant Utilised	-	44899557.00
30530708.00	Round-II	-	36233120.00	13579425.00	DBS Fund	-	33182580.00
7951216.00	Round-IV	-	6324847.00	30530708.00	TI Pool Fund	-	36233120.00
2088206.00	Round-VII	-	4195566.00		Round-II	-	
664136.00	UN Agency	-	0.00	7951216.00	Round-IV	-	6324847.00
				2088206.00	Round-VII	-	4195566.00
				664136.00	UN Agency	-	0.00
				0.00	Excess of Expenditure over Income	-	0.00
141350102.50	Total		124835670.00	141350102.50	Total		124835670.00
							0

(Signature)

(Signature)

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.)

Chartered Accountants
Place: Raipur
Dated: 16/08/2015



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Chhattisgarh State Aids Control Society

CHHATTISGARH

Receipts & Payments Account For The Year Ended 31.03.2015

Previous Yr. At 31.03.2014	Receipts	Current Yr. At 31.03.2015 (Rs.)	Previous Yr. At 31.03.2014	Payments	Sch. Ref.	Current Yr. At 31.03.2015 (Rs.)
	<u>Opening Balance</u>			<u>Disbursements to Districts/ Agencies</u>		
0	Cash in Hand	0.00		Expenses for the year		44899557.00
66335118	Bank Balance	11262219.36	86536411.50	DBS Fund	I	33182580.00
	<u>Funds Received</u>			TI Pool Fund	I	36233120.00
56598000	DBS FUND	35000000.00	30530708.00	Round-II	I	6324847.00
23000000	TI POOL FUND	82487000.00	7951216.00	Round-IV	I	4195566.00
18151000	GFATM ROUND-II	56200000.00	2088206.00	Round-VII	I	0.00
2469000	GFATM ROUND-IV	16413000.00	664136.00	UN Agency	I	838209.00
0	GFATM ROUND-VII	5400000.00	91914.00	Fixed Assets purchased	III	144298602.00
0	UN AGENCY	0.00	106457442.00	Loans & Advances given during the year	V	
0	Interest Received	0.00		Transfer/ Adjustments	I	0.00
	<u>Others (Please specify)</u>			Liabilities paid	IV	471016.00
0	Interest Received	0.00	11142	<u>Closing Balance</u>	VI	0.00
0	Liabilities paid	498332.00	0	Cash in Hand	VI	9714151.36
92656702	Current Assets settled	72897097.00	11262219	Bank Balance	VI	
	Total	280157648.36	259209819.86	Total		280157648.36

CUL

Project Director

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

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


Chartered Accountants
Place: Raipur
Dated: 16/08/2015




Chhattisgarh State Aids Control Society
CHHATTISGARH

Balance Sheet as on 31.03.2015

Previous Yr. At 31.03.2014	Liabilities	Sch. Ref.	Current Yr. At 31.03.2015	Previous Yr. At 31.03.2014 (Rs.)	Assets	Sch. Ref.	Current Yr. At 31.03.2015
	<u>UNSPENT FUND</u>			40144192.00	Fixed Assets	III	40982401.00
40205437.37	DBS FUND	I	29683455.37		Loan & Advances	V	27486377.50
9420575.00	TI POOL FUND	I	58593993.00		Advance for NACO Funds	V	58278046.00
-5651075.00	GFATM ROUND-II	I	14231023.00			V	11552598.00
-2413744.00	GFATM ROUND-IV	I	7674409.00			V	6030164.00
4048222.00	GFATM ROUND-VII	I	5252656.00			V	2971573.00
1209361.49	UN AGENCY	I	1209361.49			V	1070482.00
46818776.86	Total Unspent Fund	I	116644897.86				
40144192.00	Fixed Asset Fund	II	40982401.00			V	107389240.50
431178.00	Current Liabilities	IV	458494.00			VI	0.00
	NOTES ON ACCOUNTS	VII				VI	9714151.36
87394146.86	Total		158085792.86	87394146.86	Total		158085792.86
							0.00



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



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

Chartered Accountants
Place: Raipur
Dated: 16/08/2015



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Schedule I

Chhattisgarh State Aids Control Society
CHHATTISGARH

DETAIL OF EXPENDITURE, UNSPENT BALANCES UNDER NACO FUNDS AS ON 31/03/2015

		(In Rs.)						
S.N o.	Name of Scheme	Opening Balance 01.04.2014	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 31.03.2015
1	DBS FUND	40,205,437.37	35,000,000.00	703,726.00	45,603,283.00	622,425.00	-	29,683,455.37
2	TI POOL FUND	9,420,575.00	82,487,000.00	56,838.00	33,239,418.00	131,002.00	-	58,593,993.00
3	GFATM ROUND-II	-5,651,075.00	56,200,000.00	195,727.00	36,428,847.00	84,782.00	-	14,231,023.00
4	GFATM ROUND-IV	-2,413,744.00	16,413,000.00	60,069.00	6,384,916.00	-	-	7,674,409.00
5	GFATM ROUND-VII	4,048,222.00	5,400,000.00	2,950.00	4,198,516.00	-	-	5,252,656.00
6	UN AGENCY	1,209,361.49	0.00	-	-	-	-	1,209,361.49
		46,818,776.86	195,500,000.00	1,019,310.00	125,854,980.00	838,209.00	0.00	116,644,897.86

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

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

Project Director

Chartered Accountants



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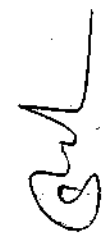
Schedule II

Chhattisgarh State Aids Control Society
CHHATTISGARH
SCHEDULE OF FIXED ASSETS RESERVE FUND As on 31.03.2015

(In Rs.)

PARTICULARS	DBS FUND	TI POOL FUND	GFATM ROUND-I	GFATM ROUND-IV	GFATM ROUND-VI	UN AGENCY	TOTAL
OPENING BALANCE AS ON 1.4.2014	23171375.00	0.00	4887274.00	11877337.00	0.00	208206.00	40144192.00
ASSETS ACQUIRED DURING THE YEAR	622425.00	131002.00	84782.00	0.00	0.00		838209.00
LESS:							
ASSETS SOLD / DISCARDED DURING THE YEAR	0.00	0.00	0.00	0.00	0.00		0.00
CLOSING BALANCE AS ON 31.3.2015	23793800.00	131002.00	4972056.00	11877337.00	0.00	208206.00	40982401.00


 By: Director (Finance)
 Chhattisgarh State Aids Control Society
 Raipur (C.G.)



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

Chartered Accountants



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Schedule III

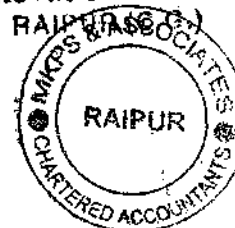
Chhattisgarh State Aids Control Society
CHHATTISGARH
SCHEDULE OF FIXED ASSETS As on 31.03.2015

S.No.	Assets	Opening Balance 01.04.2014	Additions	Sold/ Disposed	Closing Balance
	DBS FUND				
	Civil Works	691,839.00			691,839.00
	NACPIII Blood Bank Equipments	1,443,440.00	423,346.00		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	2,052,558.00	199,079.00		2,251,637.00
	NACPIII Office Equipments	5,130,970.00			5,130,970.00
	NACPIII Vehicles	1,186,560.00	0.00	0.00	1,186,560.00
		23,171,375.00	622,425.00	0.00	23,793,800.00
	TI POOL FUND				
	Furniture & Fixtures	0.00			0.00
	Computer	0.00			0.00
	Equipments	0.00	131,002.00		131,002.00
	Library Books	0.00			0.00
	Cycle	0.00			0.00
	Subtotal	0.00	131,002.00	0.00	131,002.00
	GFATM ROUND-II				
	Equipments Others	1,079,871.00	84,782.00		1,164,653.00
	Vehicle	3,735,849.00			3,735,849.00
	Office Equipment	71,554.00			71,554.00
	Subtotal	4,887,274.00	84,782.00	0.00	4,972,056.00
	GFATM ROUND-IV				
	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
	GFATM ROUND-VII				
	Computer	0.00			0.00
	Equipments	0.00			0.00
	Sub Total	0.00	0.00	0.00	0.00
	UN AGENCY				
	Office Equipment	208,206.00			208,206.00
	Sub Total	208,206.00	0.00	0.00	208,206.00
	TOTAL	40,144,192.00	838,209.00	0.00	40,982,401.00
	Total (A to F)				

Chartered Accountants

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

Additional Project Director
Project Director
C.G. State AIDS Control Society



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Schedule IV

Chhattisgarh State Aids Control Society
CHHATTISGARH

SCHEDULE OF Current Liabilities as on 31.03.2015

(In Rs.)

S.No.	Particular	Opening Balance 01.04.2014	Addition	Settled	Balance As on 31.03.2015
A	DBS FUND				
	NACPIII Creditors	196,918.00			196,918.00
	Security/ Earnest Deposit	160,000.00			160,000.00
	Other Receipts		16,100.00		16,100.00
	TDS Salary		236,549.00	237,049.00	-500.00
	TDS Others		200,750.00	187,993.00	12,757.00
	Sub Total	356,918.00	453,399.00	425,042.00	385,275.00
B	TI Pool Fund				
	TDS Salary	0.00	43,500.00	43,500.00	0.00
	TDS Others		1,433.00	2,474.00	-1,041.00
	Sub Total	0.00	44,933.00	45,974.00	-1,041.00
B	GFATM ROUND-II				
	Security/ Earnest Deposit	18,135.00			18,135.00
	Sub Total	18,135.00	0.00	0.00	18,135.00
C	GFATM ROUND-IV				
	TDS Others	0.00	90,000.00	90,000.00	0.00
	EMD	56,125.00			56,125.00
	Sub Total	56,125.00	0.00	0.00	56,125.00
	Total (A to F)	431,178.00	498,332.00	471,016.00	458,494.00

Chartered Accountants

Deputy Director (Finance)

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

Additional Project Director

Project Director

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




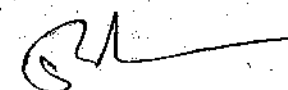
Chhattisgarh State Aids Control Society
CHHATTISGARH

SCHEDULE OF ADVANCES As on 31.03.2015

S.No.	PARTICULAR	Opening Balance	Given during year	Adjusted	Total as on 31.03.2015
A	DBS FUND				
	Advance to others	2,199,591.00	3,597,517.00	3,004,847.00	2,792,261.00
	Advance to NGOs	9,894,845.50		803,420.00	9,091,425.50
	Advance to Staff	1,236,078.00	472,576.00	1,206,980.00	501,674.00
	Advance to DAC	8,441,376.00	25,573,664.00	14,602,472.00	19,412,568.00
	NACPIII Advance to others	0.00			0.00
	NACPIII Advance to NGOs	188,449.00			188,449.00
	Inter Fund transfer	9,000,000.00		13,500,000.00	-4,500,000.00
	Sub Total	30960339.5	29643757.00	33117719	27486377.5
B	TI POOL FUND				
	Advance to NGOs	4,622,701.00	75,198,066.00	27,344,921.00	52,475,846.00
	Advance to others	0.00	3,757,200.00	-	3,757,200.00
	Advance to Staff	0.00	75,000.00	30,000.00	45,000.00
	Inter unit transfer	3,000,000.00		1,000,000.00	2,000,000.00
	Sub Total	7,622,701.00	79,030,266.00	28,374,921.00	58,278,046.00
C	GFATM ROUND-II				
	Advance to others	368,241.00	560,000.00	111,875.00	816,366.00
	Advance to Staff	0.00	50,000.00	50,000.00	0.00
	Advance to DACs	2,961,258.00	15,465,666.00	7,690,692.00	10,736,232.00
	Inter Fund transfer	-9,000,000.00	9,000,000.00		0.00
	Sub Total	-5,670,501.00	25,075,666.00	7,852,567.00	11,552,598.00
D	GFATM ROUND-IV				
	Advance to Staff	44,000.00		20,000.00	24,000.00
	Advance to DACs	442,922.00	3,111,038.00	47,796.00	3,506,164.00
	Inter Fund transfer	-2,500,000.00	5,000,000.00		2,500,000.00
	Sub Total	-2,013,078.00	8,111,038.00	67,796.00	6,030,164.00
E	GFATM ROUND-VII				
	Advance to Staff	194,950.00	0.00	194,950.00	0.00
	Advance to others	3,822,842.00	812,625.00	3,289,144.00	1,346,323.00
	NGO Advance		1,625,250.00		1,625,250.00
	Sub Total	4,017,792.00	2,437,875.00	3,484,094.00	2,971,573.00
F	UN AGENCY				
	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
	Sub Total	1,070,482.00	0.00	0.00	1,070,482.00
	Total (A to F)	35,987,735.50	144,298,602.00	72,897,097.00	107,389,240.50

Chartered Accountants


Deputy Director (Finance)
Chhattisgarh State Aids Control Society
Raipur (C.G.)


Additional Project Director
Chhattisgarh State Aids Control Society
Raipur (C.G.)



Chhattisgarh State Aids Control Society
CHHATTISGARH

Schedule of Cash & Bank Balances

OPENING BALANCES AS ON 01.04.2014.

(In Rs.)

PARTICULARS	DBS FUND	FUND	ROUND-II	ROUND-IV	ROUND-VII	AGENCY	Total
State Bank of India A/c no 32251980278	9602015.87						9602015.87
State Bank of India 32993892220		1797874.00					
State Bank of India A/c no 31194551603			37561.00				37561.00
State Bank of India A/c no 3033564177				-646847.00			-646847.00
Bank 3				302306.00			302306.00
State Bank of India A/c no 32082309719					30430.00		30430.00
Bank of Baroda A/c no 1730100008370						138879.49	138879.49
TOTAL	9602015.87	1797874.00	37561.00	-344541.00	30430.00	138879.49	11262219.36

CLOSING BALANCES AS ON 31.03.2015

(in

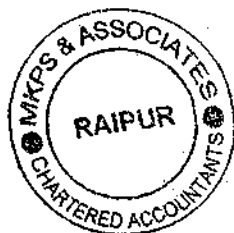
Rs.)

PARTICULARS	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	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
TOTAL	2582352.87	314906.00	2696560.00	1700370.00	2281083.00	138879.49	9714151.36

Chartered Accountants

[Signature]
Director (Finance)
Deputy Director (Finance) Control Society
Raipur (C.G.)

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



Chattisgarh SACS - New DBS for NACPIV

State Training Centre Near Kalibadi Raipur - 492001

National AIDS Control Project - Phase III

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Utilisation Certificate

Certified that an amount of Rs. **35,000,000.00** received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year **2014-15** vide letter No. given below and opening Cash/Bank Balance Rs. **9,602,015.87** (and Current Liabilities of Rs. **356,918.00**) and outstanding Advances for Rs. **30,960,339.50** on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. **703,726.00**, a sum of Rs. **46,225,708.00** has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. **2,582,352.87** (and Current Liabilities of Rs. **385,275.00**) and outstanding advances of Rs. **27,486,377.50**, 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
	Total	35,000,000.00


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

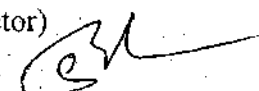
- 1. Statement of Expenditures
- 2. Annual Financial Statements

Countersigned

(Chartered Accountant)


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

(Project Director)


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



Opening balance of Net Current Assets	Amount (Rs.)
NEW DBS Bank Code	9,602,015.87
Advance to Others	2,199,591.00
Advance to NGOs	9,894,845.50
Advance to Staff	1,236,078.00
Advance to District Authorities	8,441,376.00
NACPIII Advance to NGOs	188,449.00
Inter Unit Fund Transfer	9,000,000.00
	<u>40,562,355.37</u>
Opening balance of Net Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	160,000.00
NACPIII Creditors Payable	196,918.00
	<u>356,918.00</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	195,500,000.00
Recovery/Deduction of Grants	-160,500,000.00
	<u>35,000,000.00</u>
Utilisation of funds	Amount (Rs.)
IEC	15,549,337.00
Operational Research	158,381.00
Training	2,078,133.00
Salary	16,505,069.00
Equipment Maintenance	219,245.00
Building Maintenance	86,790.00
Vehicle Maintenance	90,043.00
Travelling Expenses	4,386,016.00
Rent, Rates & Taxes	408,600.00
Telephone/Communication Expenses	143,698.00
Miscellaneous Expenses	52,099.00
Printing & Stationery	87,310.00
Blood Lab. Supplies	943,500.00
Water and Electricity Charges	103,810.00
Audit Fees	557,739.00
Legal Expenses	8,940.00
NGO Services for Priority Interventions	677,940.00
Surveillance	394,123.00
Postage/Courier	456,639.00
Campaigns	215,934.00
Contingency	249,192.00
Consumable Items	2,158,576.00
Transportation Expenses	72,169.00
Furniture, Fixtures & Supplies	199,079.00
Blood Bank Equipments	423,346.00

54

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

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

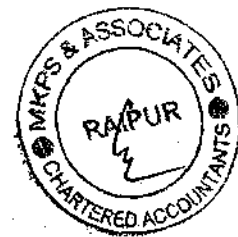


	46,225,708.00
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	348,580.00
Interest from Bank	355,146.00
	<u>703,726.00</u>
Current Liabilities	Amount (Rs.)
General Provident Fund	480.00
Employees Contribution to CPF	-480.00
TDS (Salary)	-500.00
Security / Earnest Deposit (Received)	160,000.00
TDS (Others)	12,757.00
Other Recoveries	16,100.00
NACPIII Creditors Payable	196,918.00
	<u>385,275.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
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>

53

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

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



Chattisgarh SACS - New DBS for NACPIV

State Training Centre Near Kalibadi , Raipur - 492001

National AIDS Control Project - Phase III

Balance Sheet

For The Period From : 01-Apr-2014 To :31-Mar-2015

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.)
40,205,437.37	GENERAL FUND	01	29,683,455.37	23,171,375.00	FIXED ASSETS	02	23,793,800.00
356,918.00	CURRENT LIABILITIES AND PROVISIONS	0501	385,275.00	9,602,015.87	CURRENT ASSETS, LOANS AND ADVANCES	0301	2,582,352.87
23,171,375.00	CURRENT LIABILITIES		23,793,800.00	30,960,339.50	CURRENT ASSETS	0401	27,486,377.50
63,733,730.37	FIXED ASSET FUND		<u>53,862,530.37</u>	<u>63,733,730.37</u>	LOANS AND ADVANCES		<u>53,862,530.37</u>

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

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



General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Opening grant in aid	40,205,437.37	70,272,762.87
Add: Received during the year		
Grant from NACO to SACS	195,500,000.00	79,598,000.00
Recovery/Deduction of Grants	160,500,000.00	23,000,000.00
NACPIII Closure	0.00	37,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	44,899,557.00	86,536,411.50
Grants utilised to the extent of fixed asset expenditure	622,425.00	91,914.00
Closing grant in aid	29,683,455.37	40,205,437.37

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

[Signature]

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

Schedule 02

Fixed Asset

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipments (2203)	0.00	423,346.00	0.00	423,346.00
Civil Works (2201)	691,839.00	0.00	0.00	691,839.00
Furniture, Fixtures & Supplies (2202)	0.00	199,079.00	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
Grand Total	23,171,375.00	622,425.00	0.00	23,793,800.00

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



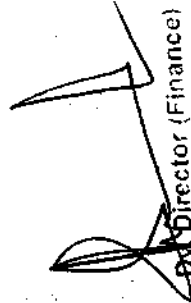
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Director (Finance)
C.G. State AIDS Control Society
Raipur (C.G.)


Funds from Other Sources

Schedule 03

Figures in Rupees

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


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


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



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CURRENT ASSETS

Schedule 0301

Figures in Rupees

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
Total	2,582,352.87	9,602,015.87

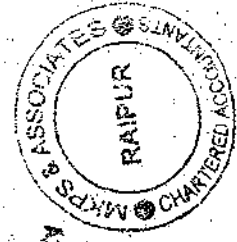
LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to Others	2,792,261.00	2,199,591.00
Advance to NGOs	9,091,425.50	9,894,845.50
Advance to Staff	501,674.00	1,236,078.00
Advance to District Authorities	19,412,568.00	8,441,376.00
NACPIII Advance to NGOs	188,449.00	188,449.00
Inter Unit Fund Transfer	-4,500,000.00	9,000,000.00
Total	27,486,377.50	30,960,339.50

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

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**By: Director (Finance)
C.G. State AIDS Control Society
Raipur (C.G.)**

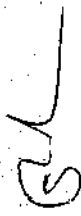
Schedule 0501

CURRENT LIABILITIES

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Employees Contribution to CPF	-480.00	0.00
General Provident Fund	480.00	0.00
NACPIII Creditors Payable	196,918.00	196,918.00
Other Recoveries	16,100.00	0.00
Security / Earnest Deposit (Received)	160,000.00	160,000.00
TDS (Others)	12,757.00	0.00
TDS (Salary)	-500.00	0.00
Total	385,275.00	356,918.00


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


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



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Chattisgarh SACS - New DBS for NACP IV


State Training Centre Near Kalibadi, Raipur - 492001

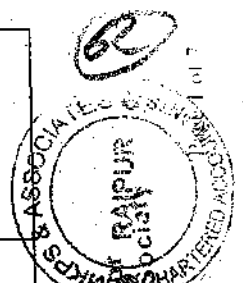
National AIDS Control Project - Phase III

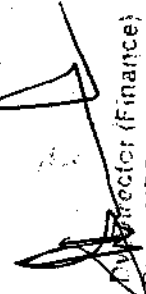
Receipt And Payment Account

For The Period From : 01-Apr-2014 To :31-Mar-2015

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:			64,341,828.00	LOANS AND ADVANCES	17	26,486,308.00
51,119,324.87	Balance with Bank	30	9,602,015.87	23,000,000.00	GENERAL FUND	13	160,500,000.00
0.00	LOANS AND ADVANCES	17	13,647,080.00	0.00	FIXED ASSETS	16	590,125.00
79,598,000.00	GENERAL FUND	29	195,500,000.00	0.00	CURRENT LIABILITIES	32	980.00
0.00	CURRENT LIABILITIES	32	29,337.00	189,641.00	Kits and Other Lab Supplies	18	943,500.00
1,504,638.00	Other Income	56	703,726.00	4,421,590.00	Training and Workshops	20	941,826.00
<u>132,221,962.87</u>			<u>219,482,158.87</u>	2,284,595.00	NGO Services	23	0.00
				15,319,905.00	Salary (Pay and Allowances)	25	16,402,392.00
				186,176.00	Maintenance Costs	26	220,845.00
				7,950,009.00	Operational Expenses	27	6,236,796.00
				4,926,203.00	IFC		4,577,034.00
					Closing Balance:		
				9,602,015.87	Balance with Bank	31	2,582,332.87
				<u>132,221,962.87</u>			<u>219,482,158.87</u>


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




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

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to NGOs	147,080.00	0.00
Inter Unit Fund Transfer	13,500,000.00	0.00
Total	13,647,080.00	0.00

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Grant from NACO to SACS	195,500,000.00	79,598,000.00
Total	195,500,000.00	79,598,000.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
NEW DBS Bank Code	9,602,015.87	51,119,324.87
Total	9,602,015.87	51,119,324.87

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

By: Director (Finance)
C.G. State AIDS Control Society
Mysore (C.G.)

CURRENT LIABILITIES


Schedule 32


Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
General Provident Fund	480.00	0.00
TDS (Others)	12,757.00	0.00
Other Recoveries	16,100.00	0.00
Total	29,337.00	0.00

Other Income

Schedule 56

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Other Receipts	348,580.00	105,764.00
Interest from Bank	355,146.00	1,398,874.00
Total	703,726.00	1,504,638.00


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


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



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Schedule 17

LOANS AND ADVANCES

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to Others	3,577,612.00	5,498,446.00
Advance to NGOs	0.00	29,384,944.00
Advance to Staff	5,486.00	852,853.00
Advance to District Authorities	22,903,210.00	19,605,585.00
Inter Unit Fund Transfer	0.00	9,000,000.00
Total	26,486,308.00	64,341,828.00

Schedule 13

GENERAL FUND

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Recovery/Deduction of Grants	160,500,000.00	23,000,000.00
Total	160,500,000.00	23,000,000.00

Schedule 16

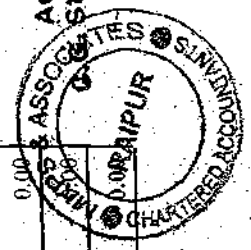
FIXED ASSETS

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Furniture, Fixtures & Supplies	199,079.00	0.00
Blood Bank Equipments	391,046.00	0.00
Total	590,125.00	0.00

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



By: Director (Finance)
State AIDS Control Society

Schedule 32

CURRENT LIABILITIES

	As at 31-Mar-15 (RS)	As at 31-Mar-14 (RS)
Particulars		
Employees Contribution to CPF	480.00	0.00
TDS (Salary)	500.00	0.00
Total	980.00	0.00

Schedule 18

Kits and Other Lab Supplies

	As at 31-Mar-15 (RS)	As at 31-Mar-14 (RS)
Particulars		
Blood Lab. Supplies	943,500.00	0.00
Consumable Items	0.00	189,641.00
Total	943,500.00	189,641.00

Schedule 20

Training and Workshops

	As at 31-Mar-15 (RS)	As at 31-Mar-14 (RS)
Particulars		
Training	941,826.00	4,421,596.00
Total	941,826.00	4,421,596.00

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

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

NGO Services

Schedule 23

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
NGO Services for Priority Interventions	0.00	2,284,595.00
Total	0.00	2,284,595.00

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	16,402,392.00	14,784,705.00
Honorarium	0.00	535,200.00
Total	16,402,392.00	15,319,905.00

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Equipment Maintenance	219,245.00	25,642.00
Building Maintenance	1,600.00	0.00
Vehicle Maintenance	0.00	160,534.00
Total	220,845.00	186,176.00

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

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

Schedule 27

Operational Expenses

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Travelling Expenses	4,309,972.00	4,173,346.00
Rent, Rates & Taxes	408,600.00	357,892.00
Telephone/Communication Expenses	143,698.00	141,254.00
Bank Charges	0.00	4,465.00
Miscellaneous Expenses	41,472.00	97,675.00
Printing & Stationery	87,310.00	1,001,431.00
Advertisement (Other than IEC)	0.00	114,889.00
Water and Electricity Charges	103,810.00	80,010.00
Audit Fees	557,739.00	614,160.00
Legal Expenses	8,940.00	0.00
Postage/Courier	456,639.00	157,575.00
Contractual Services - Companies	0.00	1,134,077.00
Contingency	118,616.00	73,035.00
Total	6,236,796.00	7,950,009.00

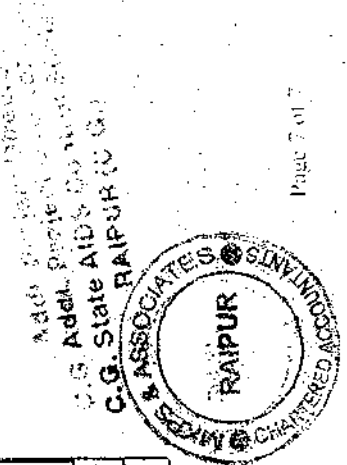
Schedule 31

Balance with Bank

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
Total	2,582,352.87	9,602,015.87

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

Chattisgarh SACS - New DBS for NACP IV

State Training Centre Near Kalibadi, Raipur - 492001

National AIDS Control Project - Phase III

Income And Expenditure Account

For The Period From : 01-Apr-2014 To :31-Mar-2015

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.)
17,179,998.00	IEC		15,549,337.00	1,504,638.00	Other Income	28	703,726.00
0.00	Surveillance		394,123.00	86,536,411.50	Grants utilised to the extent of revenue expenditure		44,899,557.00
1,403,211.00	Kits and Other Lab Supplies	06	3,102,076.00				
11,027,801.00	Training and Workshops	08	2,294,067.00				
33,636,173.50	NGO Services	11	677,940.00				
0.00	Operational and Other Research	12	158,381.00				
15,319,905.00	Salary (Pay and Allowances)	13	16,505,069.00				
480,078.00	Maintenance Costs	14	396,078.00				
8,993,883.00	Operational Expenses	15	6,526,212.00				
<u>88,041,049.50</u>			<u>45,603,283.00</u>	<u>88,041,049.50</u>			<u>45,603,283.00</u>



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

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

Other Income

Schedule 28

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Other Receipts	348,580.00	105,764.00
Interest from Bank	355,146.00	1,398,874.00
Total	703,726.00	1,504,638.00

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Blood Lab Supplies	943,500.00	0.00
Consumable Items	2,158,576.00	1,403,211.00
Total	3,102,076.00	1,403,211.00

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

C.G. Jha. K...

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	2,078,133.00	9,740,295.00
Campaigns	215,934.00	1,287,506.00
Total	2,294,067.00	11,027,801.00

NGO Services

Schedule 11

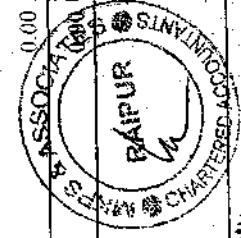
Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
NGO Services for Priority Interventions	677,940.00	33,636,173.50
Total	677,940.00	33,636,173.50

Operational and Other Research

Schedule 12

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Operational Research	158,381.00	0.00
Total	158,381.00	0.00

(Signature)
 Director (Finance)



(Signature)
 Address: ...
 C.G. State AIDS Control Society
 RAIPUR (C.G.)

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	16,505,069.00	14,784,705.00
Honorarium	0.00	535,200.00
Total	16,505,069.00	15,319,905.00

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Equipment Maintenance	219,245.00	25,642.00
Building Maintenance	86,790.00	75,000.00
Vehicle Maintenance	90,043.00	379,436.00
Total	396,078.00	480,078.00

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

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

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Utilisation Certificate

Certified that an amount of Rs. **82,487,000.00** received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year **2014-15** vide letter No. given below and opening Cash/Bank Balance Rs. **1,797,874.00** (and Current Liabilities of Rs. **0.00**) and outstanding Advances for Rs. **7,622,701.00** on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. **56,838.00**, a sum of Rs. **33,370,420.00** has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. **314,906.00** (and Current Liabilities of Rs. **-1,041.00**) and outstanding advances of Rs. **58,278,046.00**, remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year.

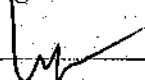
Sl. No.	Sanction letter Number and Date	Amount
	Total	82,487,000.00

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.

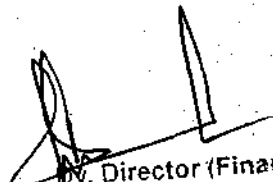
Kinds of checks exercised

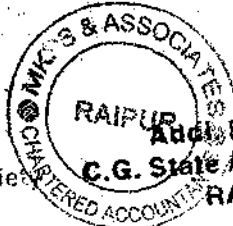

1. Statement of Expenditures
2. Annual Financial Statements

Countersigned


(Chartered Accountant)

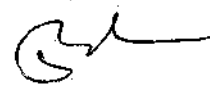
(Project Director)



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

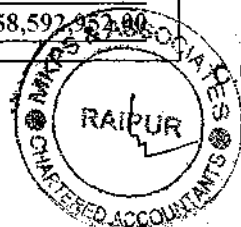
 
Project Director
C.G. State AIDS Control Society
Raipur (C.G.)

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Opening balance of Net Current Assets	Amount (Rs.)
TIPF-Bank	1,797,874.00
Advance to NGOs	4,622,701.00
Inter Unit Fund Transfer	3,000,000.00
	<u>9,420,575.00</u>
Sources of funds	Amount (Rs.)
Recovery/Deduction of Grants	82,487,000.00
	<u>82,487,000.00</u>
Utilisation of funds	Amount (Rs.)
Training	1,661,844.00
Salary	16,303,258.00
Travelling Expenses	1,327,758.00
Rent, Rates & Taxes	1,499,650.00
Telephone/Communication Expenses	18,187.00
Honorarium	7,011,798.00
Printing & Stationery	40,080.00
Water and Electricity Charges	91,636.00
NGO Services for Priority Interventions	1,915,868.00
PEP Drugs	605,316.00
Other Administration Cost	779,842.00
Need Based Assistance	8,347.00
Campaigns	1,667,394.00
Meeting Expenses	308,440.00
Office Equipment	131,002.00
	<u>33,370,420.00</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Interest from Bank	56,838.00
	<u>56,838.00</u>
Current Liabilities	Amount (Rs.)
TDS (Others)	-1,041.00
	<u>-1,041.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
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>


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


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



Chattisgarh SACS - TI POOL FUND

[Draft]

State Training Centre Near Kalibadi, Raipur - 492001

National AIDS Control Project - Phase III

Balance Sheet

For The Period From : 01-Apr-2014 To :31-Mar-2015

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.)
9,420,575.00	01	58,593,993.00	0.00	FIXED ASSETS	02	131,002.00
0.00	0501	-1,041.00	1,797,874.00	CURRENT ASSETS, LOANS AND ADVANCES	0301	314,906.00
0.00		131,002.00	7,622,701.00	CURRENT ASSETS	0401	58,278,046.00
9,420,575.00		58,723,954.00	9,420,575.00	LOANS AND ADVANCES		58,723,954.00



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

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



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General Fund

Schedule 01

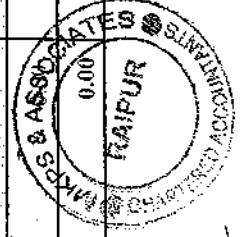
Particulars	Figures in Rupees	
	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Opening grant in aid	9,420,575.00	0.00
Add: Received during the year		
Recovery/Deduction of Grants	82,487,000.00	23,000,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	33,182,580.00	13,579,425.00
Grants utilised to the extent of fixed asset expenditure	131,002.00	0.00
Closing grant in aid	58,593,993.00	9,420,575.00

Fixed Asset

Schedule 02

Particulars	Figures in Rupees		
	Opening Balance	Addition	Deletion
Office Equipment (2206)	0.00	131,002.00	
Grand Total	0.00	131,002.00	
			Closing Balance
			131,002.00
			131,002.00

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

Adtl. Project Director

C.G. State AIDS Control Society

RAIPUR (C.G.)

Funds from Other Sources

Schedule 03

Figures in Rupees

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

(Signature)

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

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



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CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
TIPF-Bank	314,906.00	1,797,874.00
Total	314,906.00	1,797,874.00

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to Others	3,757,200.00	0.00
Advance to NGOs	52,475,846.00	4,622,701.00
Advance to Staff	45,000.00	0.00
Inter Unit Fund Transfer	2,000,000.00	3,000,000.00
Total	58,278,046.00	7,622,701.00

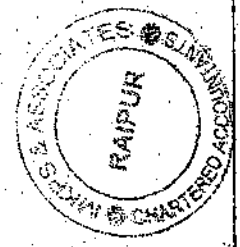
CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
TDS (Others)	-1,041.00	0.00
Total	-1,041.00	0.00

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[Signature]

Addl. Project Director

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

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

Chattisgarh SACS - TI POOL FUND

State Training Centre Near Kalibadi, Raipur - 492001

National AIDS Control Project - Phase III

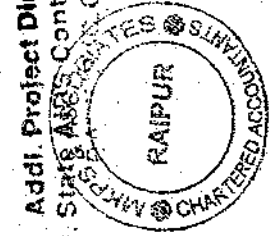
Receipt And Payment Account

For The Period From : 01-Apr-2014 To :31-Mar-2015

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:			20,020,324.00	LOANS AND ADVANCES	17	79,002,758.00
0.00	Balance with Bank	30	1,797,874.00	0.00	CURRENT LIABILITIES	32	1,041.00
0.00	LOANS AND ADVANCES	17	1,000,000.00	0.00	Training and Workshops	20	781,363.00
23,000,000.00	GENERAL FUND	29	82,487,000.00	805,812.00	NGO Services	23	1,915,868.00
0.00	Other Income	56	56,838.00	374,250.00	Salary (Pay and Allowances)	25	2,976,036.00
<u>23,000,000.00</u>			<u>85,341,712.00</u>	1,740.00	Operational Expenses	27	349,740.00
				0.00		NULL	192,646.00
				1,797,874.00	Closing Balance:	31	314,906.00
				<u>23,000,000.00</u>	Balance with Bank		<u>85,341,712.00</u>



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



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

Schedule 17

LOANS AND ADVANCES

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Inter Unit Fund Transfer	1,000,000.00	0.00
Total	1,000,000.00	0.00

Schedule 29

GENERAL FUND

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Recovery/Deduction of Grants	82,487,000.00	23,000,000.00
Total	82,487,000.00	23,000,000.00

Schedule 30

Balance with Bank

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
TIPF-Bank	1,797,874.00	0.00
Total	1,797,874.00	0.00

Dy. Director (Finance)

 C.G. State AIDS Control Society

 Raipur (C.G.)

Addl. Project Director

 C.G. State AIDS Control Society

 RAIPUR (C.G.)

Other Income

Schedule 56

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Interest from Bank	56,838.00	0.00
Total	56,838.00	0.00

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to Others	3,757,200.00	0.00
Advance to NGOs	75,198,066.00	17,020,324.00
Advance to Staff	47,492.00	0.00
Inter Unit Fund Transfer	0.00	3,000,000.00
Total	79,002,758.00	20,020,324.00

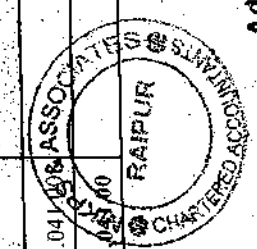
CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
TDS (Others)	1,041,000.00	0.00
Total	1,041,000.00	0.00

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

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

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	781,363.00	0.00
Total	781,363.00	0.00

NGO Services

Schedule 23

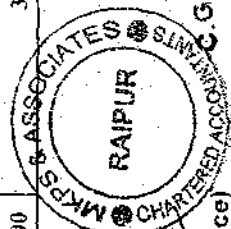
Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
NGO Services for Priority Interventions	1,915,868.00	805,812.00
Total	1,915,868.00	805,812.00


Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	2,836,036.00	374,250.00
Honorarium	140,000.00	0.00
Total	2,976,036.00	374,250.00

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

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

Operational Expenses

Schedule 27

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Travelling Expenses	22,453.00	0.00
Rent, Rates & Taxes	82,000.00	0.00
Bank Charges	0.00	1,740.00
Printing & Stationery	40,080.00	0.00
Other Administration Cost	12,561.00	0.00

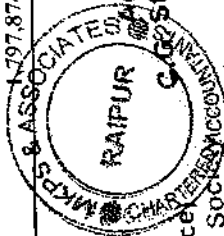
Schedule NULL

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Meeting Expenses	192,646.00	0.00
Total	192,646.00	0.00

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
TIPF-Bank	314,906.00	1,797,874.00
Total	314,906.00	1,797,874.00



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

Chattisgarh SACS - TI POOL FUND

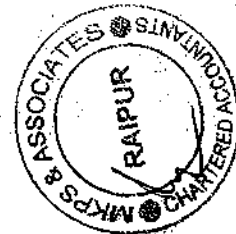
State Training Centre Near Kalibadi, Raipur - 492001

National AIDS Control Project - Phase III

Income And Expenditure Account

For The Period From : 01-Apr-2014 To :31-Mar-2015

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.)
0.00	Medicines	07	605,316.00	0.00	Other Income	28	56,838.00
12,397,623.00	Training and Workshops	08	3,329,238.00	13,579,425.00	Grants utilised to the extent of revenue expenditure		33,183,580.00
805,812.00	NGO Services	11	1,915,868.00				
374,250.00	Salary (Pay and Allowances)	13	23,315,056.00				
0.00	Maintenance Costs	14	8,347.00				
1,740.00	Operational Expenses	15	4,065,593.00				
0.00		NULL	308,440.00				
13,579,425.00			33,239,418.00	13,579,425.00			33,239,418.00



Dy. Director (Finance)

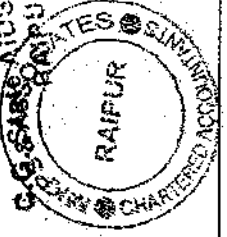
 C.G. State AIDS Control Society

 Raipur (C.G.)

Addl. Project Director

 C.G. State AIDS Control Society

 Raipur (C.G.)



Other Income

Schedule 28

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Interest from Bank	56,838.00	0.00
Total	56,838.00	0.00

Medicines

Schedule 07

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
PEP Drugs	605,316.00	0.00
Total	605,316.00	0.00

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	1,661,844.00	12,397,623.00
Campaigns	1,667,394.00	0.00
Total	3,329,238.00	12,397,623.00



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

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

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NGO Services

Schedule 11

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
NGO Services for Priority Interventions	1,915,868.00	805,812.00
Total	1,915,868.00	805,812.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	16,303,258.00	374,250.00
Honorarium	7,011,798.00	0.00
Total	23,315,056.00	374,250.00

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Need Based Assistance	8,347.00	0.00
Total	8,347.00	0.00



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

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


Operational Expenses


Schedule 15

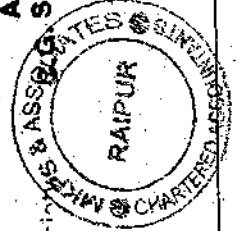
Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Travelling Expenses	1,327,758.00	0.00
Rent, Rates & Taxes	1,499,650.00	0.00
Telephone/Communication Expenses	18,187.00	0.00
Bank Charges	0.00	1,740.00
Printing & Stationery	40,080.00	0.00
Water and Electricity Charges	91,636.00	0.00
Other Administration Cost	779,842.00	0.00

Schedule NULL

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Meeting Expenses	308,440.00	0.00
Total	308,440.00	0.00


 A.D.Y. Director (Finance)
 C.G. State AIDS Control Society
 Raipur


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



Chattisgarh SACs - GLOBAL FUND RCC-II

State Training Centre Near Kalibadi, Raipur - 492001

National AIDS Control Project - Phase III



Utilisation Certificate

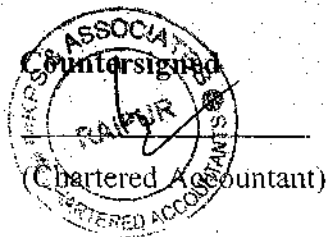
Certified that an amount of Rs. 56,200,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year 2014-15 vide letter No. given below and opening Cash/Bank Balance Rs. 37,561.00 (and Current Liabilities of Rs.18,135.00) and outstanding Advances for Rs. -5,670,501.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 195,727.00 a sum of Rs. 36,513,629.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 2,696,560.00 (and Current Liabilities of Rs. 18,135.00) and outstanding advances of Rs.11,552,598.00 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
	Total	56,200,000.00

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.

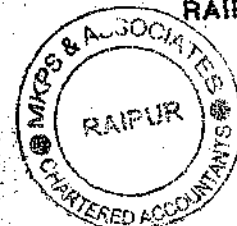
Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements




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



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



(89)

Opening balance of Net Current Assets	Amount (Rs.)
Bank RCCrd-II	37,561.00
Advance to Others	368,241.00
Advance to District Authorities	2,961,258.00
Inter Unit Fund Transfer	-9,000,000.00
	<u>-5,632,940.00</u>
Opening balance of Net Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	18,135.00
	<u>18,135.00</u>
Sources of funds	Amount (Rs.)
Recovery/Deduction of Grants	56,200,000.00
	<u>56,200,000.00</u>
Utilisation of funds	Amount (Rs.)
Other Lab. Supplies	29,502.00
Training	576,945.00
Salary	31,693,136.00
Equipment Maintenance	100,000.00
Building Maintenance	484,757.00
Vehicle Maintenance	324,850.00
Travelling Expenses	177,750.00
Bank Charges	1,000.00
Miscellaneous Expenses	203,590.00
Expenses on ICTC centre set up and maintenance	2,328,317.00
Other Administration Cost	509,000.00
Equipment (Other)	84,782.00
	<u>36,513,629.00</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	78,000.00
Interest from Bank	117,727.00
	<u>195,727.00</u>
Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	18,135.00
	<u>18,135.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
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>


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


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


Chattisgarh SACS - GLOBAL FUND RCC-II

State Training Centre Near Kalibadi, Raipur - 492001

National AIDS Control Project - Phase III

Balance Sheet

For The Period From : 01-Apr-2014 To :31-Mar-2015

Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
18,135.00	GENERAL FUND	01	14,231,023.00	FIXED ASSETS	02	4,972,056.00
4,887,274.00	CURRENT LIABILITIES AND PROVISIONS	0501	18,135.00	CURRENT ASSETS, LOANS AND ADVANCES		2,696,560.00
	CURRENT LIABILITIES		4,972,056.00	CURRENT ASSETS		11,552,598.00
	FIXED ASSET FUND		<u>19,221,214.00</u>	LOANS AND ADVANCES		<u>19,221,214.00</u>



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

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



General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Opening grant in aid	5,651,075.00	6,728,633.00
Add: Received during the year		
Grant from NACO to SACS	0.00	18,151,000.00
Recovery/Deduction of Grants	56,200,000.00	0.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	36,233,120.00	30,530,708.00
Grants utilised to the extent of fixed asset expenditure	84,782.00	0.00
Closing grant in aid	14,231,023.00	5,651,075.00

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**Addl. Project Director
C.G. State AIDS Control Society**

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



Schedule 02

Fixed Asset

Figures in Rupees

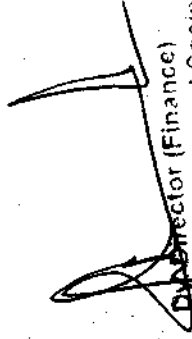
Particulars	Opening Balance	Addition	Deletion	Closing Balance
Equipment (Other) (2204)	1,079,871.00	84,782.00	0.00	1,164,653.00
Office Equipment (2206)	71,554.00	0.00	0.00	71,554.00
Vehicles (2205)	3,735,849.00	0.00	0.00	3,735,849.00
Grand Total	4,887,274.00	84,782.00	0.00	4,972,056.00



Schedule 03

Funds from Other Sources

Figures in Rupees

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


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


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


CURRENT ASSETS

Schedule 0301

Figures in Rupees

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

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to Others	816,366.00	368,241.00
Advance to District Authorities	10,736,232.00	2,961,258.00
Inter Unit Fund Transfer	0.00	-9,000,000.00
Total	11,552,598.00	-5,670,501.00

CURRENT LIABILITIES

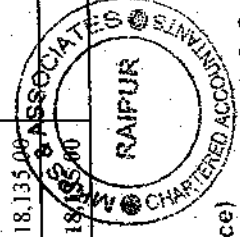
Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Security / Earnest Deposit (Received)	18,135.00	18,135.00
Total	18,135.00	18,135.00

93

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

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

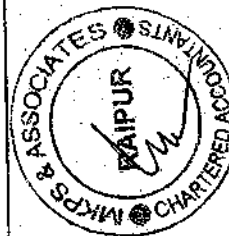
Chattisgarh SACS - GLOBAL FUND RCC-II

State Training Centre Near Kalibadi, Raipur - 492001

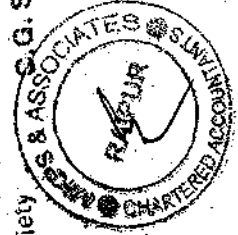
National AIDS Control Project - Phase III

Income And Expenditure Account
For The Period From : 01-Apr-2014 To :31-Mar-2015

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.)
11,120.00	IEC		0.00	525,320.00	Other Income	28	195,727.00
0.00	Kits and Other Lab Supplies	06	29,502.00	30,530,708.00	Grants utilised to the extent of revenue expenditure		36,233,120.00
2,986,923.00	Training and Workshops	08	576,945.00				
25,681,753.00	Salary (Pay and Allowances)	13	31,693,136.00				
2,115,846.00	Maintenance Costs	14	3,237,924.00				
260,386.00	Operational Expenses	15	891,340.00				
31,056,028.00			36,428,847.00	31,056,028.00			36,428,847.00



[Signature]
 By: Director (Finance)
 C.G. State AIDS Control Society
 Raipur (C.G.)



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

(94)

Schedule 28

Other Income

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Other Receipts	78,000.00	350,046.00
Interest from Bank	117,727.00	175,274.00
Total	195,727.00	525,320.00

Schedule 06

Kits and Other Lab Supplies

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Other Lab. Supplies	29,502.00	0.00
Total	29,502.00	0.00

Schedule-08

Training and Workshops

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	576,945.00	986,923.00
Total	576,945.00	986,923.00

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



Handwritten signature
By Director (Finance)
C.G. State AIDS Control Society
Raipur (C.G.)

Schedule 13

Salary (Pay and Allowances)

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	31,693,136.00	25,681,753.00
Total	31,693,136.00	25,681,753.00

Schedule 14

Maintenance Costs

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Equipment Maintenance	100,000.00	31,701.00
Building Maintenance	484,757.00	0.00
Vehicle Maintenance	324,850.00	278,358.00
Expenses on ICTC centre set up and maintenance	2,328,317.00	1,805,787.00
Total	3,237,924.00	2,115,846.00



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

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

98

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Travelling Expenses	177,750.00	188,582.00
Bank Charges	1,000.00	0.00
Miscellaneous Expenses	203,590.00	0.00
Printing & Stationery	0.00	45,142.00
Review Meeting and Supervision of Councillors	0.00	26,662.00
Other Administration Cost	509,000.00	0.00
Total	891,340.00	260,386.00

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AGD, Provincial Director
C.G. State AIDS Control Society
RAIPUR (C.G.)

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



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Chattisgarh SACS - GLOBAL FUND RCC-II

State Training Centre Near Kalibadi, Raipur - 492001

National AIDS Control Project - Phase III

Receipt And Payment Account

For The Period From : 01-Apr-2014 To :31-Mar-2015

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.)
6,203,509.00	Opening Balance:			6,673,974.00	LOANS AND-ADVANCES	17	24,482,117.00
	Balance with Bank	30	37,561.00	11,142.00	CURRENT LIABILITIES	32	0.00
9,000,000.00	LOANS AND ADVANCES	17	0.00	988,096.00	Training and Workshops	20	414,987.00
18,151,000.00	GENERAL FUND	29	56,200,000.00	25,681,753.00	Salary (Pay and Allowances)	25	26,911,394.00
525,320.00	Other Income	56	195,727.00	231,504.00	Maintenance Costs	26	1,751,840.00
<u>33,879,829.00</u>			<u>56,433,288.00</u>	244,679.00	Operational Expenses	27	176,390.00
				11,120.00	IEC		0.00
					Closing Balance:		
				37,561.00	Balance with Bank	31	2,696,560.00
				<u>33,879,829.00</u>			<u>56,433,288.00</u>



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

98

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Inter Unit Fund Transfer	0.00	9,000,000.00
Total	0.00	9,000,000.00

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Grant from NACO to SACS	0.00	18,151,000.00
Recovery/Deduction of Grants	56,200,000.00	0.00
Total	56,200,000.00	18,151,000.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank RCCrd-II	37,561.00	6,203,509.00
Total	37,561.00	6,203,509.00

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



95

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

Schedule 56

Other Income

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Other Receipts	78,000.00	350,046.00
Interest from Bank	117,727.00	175,274.00
Total	195,727.00	525,320.00

Schedule 17

LOANS AND ADVANCES

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to Others	536,206.00	797,261.00
Advance to Staff	50,000.00	0.00
Advance to District Authorities	14,895,911.00	5,876,713.00
Inter Unit Fund Transfer	9,000,000.00	0.00
Total	24,482,117.00	6,673,974.00

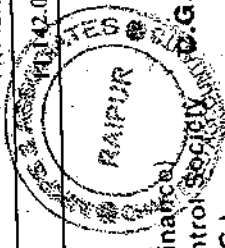
Schedule 32

CURRENT LIABILITIES

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Security / Earnest Deposit (Received)	0.00	11,142.00
Total	0.00	11,142.00

100

Signature



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

100
 Addl. Project Director
 State AIDS Control Society
 C.G. State AIDS Control Society
 RAIPUR (C.G.)

Schedule 20
Training and Workshops

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	414,987.00	988,096.00
Total	414,987.00	988,096.00

Schedule 25
Salary (Pay and Allowances)

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	26,911,394.00	25,681,753.00
Total	26,911,394.00	25,681,753.00

Schedule 26
Maintenance Costs

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Equipment Maintenance	0.00	31,701.00
Expenses on ICTC centre set up and maintenance	1,751,840.00	199,803.00
Total	1,751,840.00	231,504.00



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

10

Schedule 27


Operational Expenses


Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Travelling Expenses	167,750.00	172,875.00
Bank Charges	1,000.00	0.00
Miscellaneous Expenses	7,640.00	0.00
Printing & Stationery	0.00	45,142.00
Review Meeting and Supervision of Councillors	0.00	26,662.00
Total	176,390.00	244,679.00

Schedule 31

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
Total	2,696,560.00	37,561.00


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


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



(10)

Chattisgarh SACS - GLOBAL FUND RCC-IV

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State Training Centre Near Kalibadi, Raipur - 492001

National AIDS Control Project - Phase III

Utilisation Certificate


Certified that an amount of Rs. 16,413,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year 2014-15 vide letter No. given below and opening Cash/Bank Balance Rs. -344,541.00 (and Current Liabilities of Rs. 56,125.00) and outstanding Advances for Rs. -2,013,078.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 60,069.00, a sum of Rs. 6,384,916.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 1,700,370.00 (and Current Liabilities of Rs. 56,125.00) and outstanding advances of Rs. 6,030,164.00, 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
	Total	16,413,000.00



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)


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


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


104

Opening balance of Net Current Assets	Amount (Rs.)
GFATM BANK	-646,847.00
Bank 3	302,306.00
Advance to Staff	44,000.00
Advance to District Authorities	442,922.00
Inter Unit Fund Transfer	-2,500,000.00
	<u>-2,357,619.00</u>
Opening balance of Net Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	56,125.00
	<u>56,125.00</u>
Sources of funds	Amount (Rs.)
Recovery/Deduction of Grants	16,413,000.00
	<u>16,413,000.00</u>
Utilisation of funds	Amount (Rs.)
IEC	9,996.00
Salary	5,917,393.00
Travelling Expenses	303,894.00
Postage/Courier	25,709.00
Other Administration Cost	50,000.00
Contingency	77,924.00
	<u>6,384,916.00</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	13,000.00
Interest from Bank	47,069.00
	<u>60,069.00</u>
Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	56,125.00
	<u>56,125.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
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>

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



[Signature]

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

Chattisgarh SACS - GLOBAL FUND RCC-IV

State Training Centre Near Kalibadi, Raipur - 492001

National AIDS Control Project - Phase III

Balance Sheet

For The Period From : 01-Apr-2014 To :31-Mar-2015

Figures for the previous period (RS.)	Figures for the current period (IN)	Schedule Reference	Figures for the previous period (RS.)	ASSETS	Schedule Reference	Figures for the current period (RS.)
(2,413,744.00)	7,674,409.00	01	11,877,337.00	FIXED ASSETS	02	11,877,337.00
				CURRENT ASSETS, LOANS AND ADVANCES		
56,125.00	56,125.00	0501	-344,541.00	CURRENT ASSETS	0301	1,700,370.00
11,877,337.00	11,877,337.00		-2,013,078.00	LOANS AND ADVANCES	0401	6,030,164.00
<u>9,519,718.00</u>	<u>19,607,871.00</u>		<u>9,519,718.00</u>			<u>19,607,871.00</u>



Director (Finance)
 RAIPUR
 C.G. State AIDS Control Society

SM

Project Director
 RAIPUR
 C.G. State AIDS Control Society



105

NACO

General Fund

Schedule 01

Particular	Figures in Rupees (RS.)	Figures in Rupees (RS.)
Opening grant in aid	2,413,744.00	3,068,472.00
Add: Received during the year		
Grant from NACO to SACS	0.00	2,469,000.00
Recovery/Deduction of Grants	16,413,000.00	0.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	6,324,847.00	7,951,216.00
Closing grant in aid	7,674,409.00	2,413,744.00

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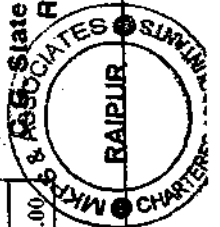
Fixed Asset

Schedule 02

Particular	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
Grand Total	11,877,337.00	0.00	0.00	11,877,337.00

GM

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



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

Funds from Other Sources


Schedule 03

Figures in Rupees

Particulars	Opening Balance	Grant Received	Grant Utilized / Refund	Closing Balance
Grand Total				



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



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



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CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	Figures in Rupees
GFATM BANK	1,398,064.00
Bank 3	302,306.00
Total	1,700,370.00

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	Figures in Rupees
Advance to Staff	24,000.00
Advance to District Authorities	3,506,164.00
Inter Unit Fund Transfer	2,500,000.00
Total	6,030,164.00

CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	Figures in Rupees
Security / Earnest Deposit (Received)	56,125.00
Total	56,125.00

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GM

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

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

Chattisgarh SACS - GLOBAL FUND RCC-IV

State Training Centre Near Kalibadi , Raipur - 492001

National AIDS Control Project - Phase III

Income And Expenditure Account

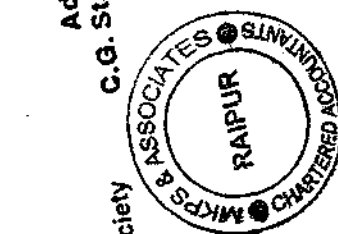
For The Period From : 01-Apr-2014 To : 31-Mar-2015

Figures for the previous period (Rs.)	Figures for the current period (Rs.)	Schedule Reference	Figures for the previous period (Rs.)	Figures for the current period (Rs.)	Figures for the current period (Rs.)
24,676.00	9,996.00		146,365.00		60,069.00
78,069.00	0.00	06	7,951,216.00	Other Income	6,324,847.00
391,514.00	0.00	07		Grants utilised to the extent of revenue expenditure	
443,029.00	0.00	08			
6,330,400.00	5,917,393.00	13			
829,893.00	457,527.00	15			
8,097,581.00	6,384,916.00		8,097,581.00		6,384,916.00



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

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



109

Schedule 28

Other Income

Particulars	Amount	Account
Other Receipts	13,000.00	124,210.00
Interest from Bank	47,069.00	22,155.00
Total	60,069.00	146,365.00

Schedule 06

Kits and Other Lab Supplies

Particulars	Amount	Account
Consumable Items	0.00	78,069.00
Total	0.00	78,069.00

Schedule 07

Medicines

Particulars	Amount	Account
Oil Drugs	0.00	364,914.00
ARV Drugs	0.00	26,600.00
Total	0.00	391,514.00

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

Schedule 08


Training and Workshops


Training		443,029.00
Total	0.00	443,029.00


Schedule 13

Salary (Pay and Allowances)

Salary		6,330,400.00
Total	5,917,393.00	6,330,400.00


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


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


 RAIPUR
 CHARTERED ACCOUNTANTS & ASSOCIATES

112

Schedule 15

Operational Expenses

Travelling Expenses	303,894.00		107,501.00
Bank Charges	0.00		1,013.00
Printing & Stationery	0.00		7,271.00
Postage/Courier	25,709.00		17,566.00
Other Administration Cost	50,000.00		37,800.00
Contingency	77,924.00		658,742.00
Total	457,527.00		829,893.00

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

[Signature]

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



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Chattisgarh SACS - GLOBAL FUND RCC-IV

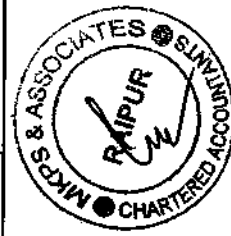
State Training Centre Near Kalibadi, Raipur - 492001

National AIDS Control Project - Phase III

Receipt And Payment Account

For The Period From : 01-Apr-2014 To :31-Mar-2015

Figures for the previous period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current period (Rs.)	Figures for the previous period (Rs.)	EXPENDITURES	Schedule Reference	Figures for the current period (Rs.)
2,627,364.00	Opening Balance:		1,469,377.00		LOANS AND ADVANCES	17	8,073,238.00
2,500,000.00	Balance with Bank	30	-344,541.00		Training and Workshops	20	0.00
2,469,000.00	LOANS AND ADVANCES	17	435.00		Salary (Pay and Allowances)	25	5,917,393.00
146,365.00	GENERAL FUND	29	16,413,000.00		Operational Expenses	27	437,962.00
7,742,729.00	Other Income	56	60,069.00		IEC		0.00
			<u>16,128,963.00</u>		Closing Balance:		
					Balance with Bank	31	1,700,370.00
							<u>16,128,963.00</u>



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

(Signature)

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



LOANS AND ADVANCES

Schedule 17

Particulars	AS AT 31-03-2015 (RS)	AS AT 31-03-2014 (RS)
Advance to Staff	435.00	0.00
Inter Unit Fund Transfer	0.00	2,500,000.00
Total	435.00	2,500,000.00

GENERAL FUND

Schedule 29

Particulars	AS AT 31-03-2015 (RS)	AS AT 31-03-2014 (RS)
Grant from NACO to SACS	0.00	2,469,000.00
Recovery/Deduction of Grants	16,413,000.00	0.00
Total	16,413,000.00	2,469,000.00

Balance with Bank

Schedule 30

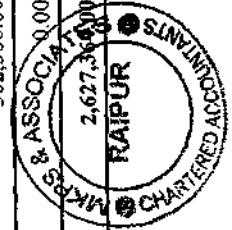
Particulars	AS AT 31-03-2015 (RS)	AS AT 31-03-2014 (RS)
GFATM BANK	-646,847.00	2,325,058.00
Bank 3	302,306.00	302,306.00
Cheque in Transit	0.00	0.00
Total	302,306.00	2,627,364.00

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114

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



[Handwritten Signature]
Addl. Director (Finance)
C.G. State AIDS Control Society
Raipur (C.G.)

Schedule 56

Other Income

Other Receipts	13,000.00	124,210.00
Interest from Bank	47,069.00	22,155.00
Total	60,069.00	146,365.00

Schedule 17

LOANS AND ADVANCES

Advance to Staff	0.00	84,351.00
Advance to District Authorities	3,073,238.00	1,385,026.00
Inter Unit Fund Transfer	5,000,000.00	0.00
Total	8,073,238.00	1,469,377.00

Schedule 20

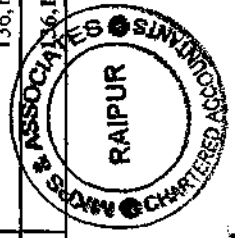
Training and Workshops

Training	0.00	136,132.00
Total	0.00	136,132.00

15

CM

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



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

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Schedule 25


Salary (Pay and Allowances)


Salary	5,917,393.00	6,330,400.00
Total	5,917,393.00	6,330,400.00


Schedule 27

Operational Expenses

Travelling Expenses	284,329.00	62,251.00
Bank Charges	0.00	1,013.00
Printing & Stationery	0.00	7,271.00
Postage/Courier	25,709.00	17,566.00
Other Administration Cost	50,000.00	0.00
Contingency	77,924.00	50,784.00
Total	437,962.00	138,885.00


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



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


 RAIPUR
 CHARTERED ACCOUNTANTS
 ASSOCIATES

Balance with Bank

Schedule 31


GFATM BANK	1,398,064.00	-646,847.00
Bank 3	302,306.00	302,306.00
Cheque in Transit	0.00	0.00
Total	1,700,370.00	-344,541.00



 D. Director (Finance)

 C.G. State AIDS Control Society

 Raipur (C.G.)



 Addl. Project Director

 C.G. State AIDS Control Society

 Raipur (C.G.)



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NACO

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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. 5,400,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year 2014-15 vide letter No. given below and opening Cash/Bank Balance Rs. 30,430.00 (and Current Liabilities of Rs.0.00)and outstanding Advances for Rs. 4,017,792.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 2,950.00. a sum of Rs. 4,198,516.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 2,281,083.00 (and Current Liabilities of Rs. 0.00)and outstanding advances of Rs.2,971,573.00. 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
	Total	5,400,000.00


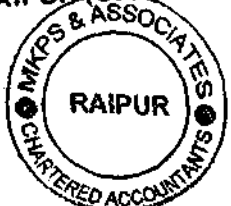
2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

Countersigned

 (Chartered Accountant)


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


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


119

Opening balance of Net Current Assets	Amount (Rs.)
Bank GF-RD7	30,430.00
Advance to Others	3,822,842.00
Advance to Staff	194,950.00
	<u>4,048,222.00</u>
Sources of funds	Amount (Rs.)
Recovery/Deduction of Grants	5,400,000.00
	<u>5,400,000.00</u>
Utilisation of funds	Amount (Rs.)
Training	4,198,516.00
	<u>4,198,516.00</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Interest from Bank	2,950.00
	<u>2,950.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
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>


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


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



Chattisgarh SACS - GLOBAL FUND VII

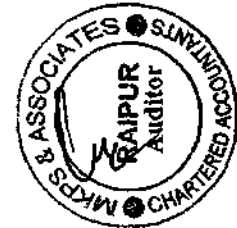
State Training Centre Near Kalibadi, Raipur - 492001

National AIDS Control Project - Phase III

Balance Sheet

For The Period From : 01-Apr-2014 To :31-Mar-2015

Figures for the previous period	Figures for the current period	Figures for the previous period	Figures for the current period	ASSETS	Self-liquidating Resources	Figures for the current period (Rs.)
4,048,222.00	5,252,656.00	01	01	GENERAL FUND		
<u>4,048,222.00</u>	<u>5,252,656.00</u>			CURRENT ASSETS, LOANS AND ADVANCES	0301	2,281,083.00
				CURRENT ASSETS		
				LOANS AND ADVANCES	0401	2,971,573.00
						<u>5,252,656.00</u>



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

[Signature]

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



120

NACO

General Fund

Schedule 01

Figures in Rupees	
Particulars	Particulars (in Rs.)
Opening grant in aid	6,136,428.00
Add: Received during the year	0.00
Recovery/Deduction of Grants	0.00
Less: Utilised during the year	
Grants utilised to the extent of revenue expenditure	2,088,206.00
Closing grant in aid	4,048,222.00

Fixed Asset

Schedule 02

Figures in Rupees	
Particulars	Particulars (in Rs.)
Opening Balance	
Acquisition	
Depreciation	
Grand Total	



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

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


121


Funds from Other Sources

Schedule 03

Figures in Rupees

Particulars	Opening Balance	Grants Received	Grants Disbursed	Closing Balance
Grand Total				


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


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



(122)

CURRENT ASSETS

Schedule 0301

Figures in Rupees	
Bank GF-RD7	30,430.00
Total	30,430.00

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees	
Advance to Others	3,822,842.00
Advance to NGOs	0.00
Advance to Staff	194,950.00
Total	4,017,792.00

SM

123
Addl. Project Director
C.G. State AIDS Control Society
Raipur (C.G.)

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



Chattisgarh SACS - GLOBAL FUND VII

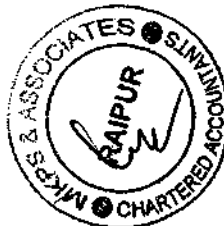
State Training Centre Near Kalibadi, Raipur - 492001

National AIDS Control Project - Phase III

Receipt And Payment Account

For The Period From : 01-Apr-2014 To :31-Mar-2015

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
5,622,478.00	Opening Balance:		5,783,006.00	LOANS AND ADVANCES	17	2,437,875.00
0.00	Balance with Bank	30	30,430.00	Training and Workshops	20	734,394.00
0.00	LOANS AND ADVANCES	17	19,972.00	Operational Expenses	27	0.00
0.00	GENERAL FUND	29	5,400,000.00	Closing Balance:	31	2,281,083.00
353,965.00	Other Income	56	2,950.00	Balance with Bank		5,453,352.00
<u>5,976,443.00</u>			<u>5,976,443.00</u>			



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

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



124

LOANS AND ADVANCES

Schedule 17

Advance to Staff	19,972.00		0.00
Total	19,972.00		0.00

GENERAL FUND

Schedule 29

Recovery/Deduction of Grants	5,400,000.00		0.00
Total	5,400,000.00		0.00

Balance with Bank

Schedule 30

Bank GF-RD7	30,430.00		5,622,478.00
Total	30,430.00		5,622,478.00


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



Addl. Regional Director
 State AIDS Control Society
 Raipur (C.G.)

125

Other Income **Schedule 56**

Particulars	15	353,965.00
Interest from Bank	2,950.00	353,965.00
Total	2,950.00	353,965.00

LOANS AND ADVANCES **Schedule 17**

Particulars	15	5,783,006.00
Advance to Others	812,625.00	5,783,006.00
Advance to NGOs	1,625,250.00	0.00
Total	2,437,875.00	5,783,006.00

Training and Workshops **Schedule 20**

Particulars	15	130,060.00
Training	734,394.00	130,060.00
Total	734,394.00	130,060.00

(126)



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

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

Operational Expenses

Schedule 27

Travelling Expenses	0.00	5,613.00
Bank Charges	0.00	27,334.00
Total	0.00	32,947.00

Balance with Bank

Schedule 31

Bank GF-RD7	2,281,083.00	30,430.00
Total	2,281,083.00	30,430.00

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

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



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Chattisgarh SACS - GLOBAL FUND VII

State Training Centre Near Kalibadi, Raipur - 492001

National AIDS Control Project - Phase III

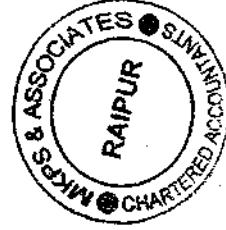
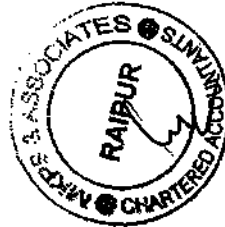
Income And Expenditure Account

For The Period From : 01-Apr-2014 To :31-Mar-2015

Amounts for the Previous Period (Rs)	Training and Workshops	Operational Expenses	Other Income	Grants utilised to the extent of revenue expenditure	Balance for the Current Period
2,409,224.00	32,947.00	2,442,171.00	353,965.00	2,088,206.00	2,950.00
					4,195,566.00
					<u>4,198,516.00</u>

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

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



Other Income

Schedule 28

Interest from Bank	2,950.00	353,965.00
Total	2,950.00	353,965.00

Training and Workshops

Schedule 08

Training	4,198,516.00	2,409,224.00
Total	4,198,516.00	2,409,224.00

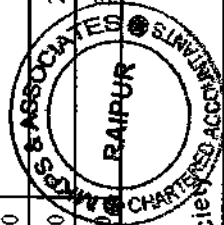
Operational Expenses

Schedule 15

Travelling Expenses	0.00	5,613.00
Bank Charges	0.00	27,334.00
Total	0.00	32,947.00

(129)

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Dy. Director (Finance)
C.G. State Agricultural Society
Raipur (C.G.)

Utilisation Certificate

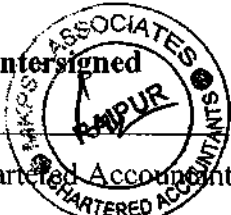
Certified that an amount of Rs. 0.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year 2014-15 vide letter No. given below and opening Cash/Bank Balance Rs. 138,879.49 (and Current Liabilities of Rs.0.00)and outstanding Advances for Rs. 1,070,482.00 on account 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
		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)



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


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


131

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>


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


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



Chattisgarh SACS - UN AGENCY

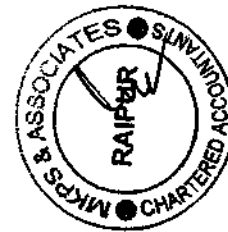
State Training Centre Near Kalibadi, Raipur - 492001

National AIDS Control Project - Phase III

Receipt And Payment Account

For The Period From : 01-Apr-2014 To :31-Mar-2015

Figures for the previous period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current period (Rs.)
762,442.49	Opening Balance:		1,974.00	Training and Workshops	20	0.00
	Balance with Bank	30	138,879.49	Salary (Pay and Allowances)	25	0.00
3,073.00	LOANS AND ADVANCES	17	0.00	Operational Expenses	27	0.00
5,539.00	Other Income	56	0.00	Closing Balance:		
<u>771,054.49</u>			<u>138,879.49</u>	Balance with Bank	31	138,879.49
			<u>771,054.49</u>			<u>138,879.49</u>



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

132



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

LOANS AND ADVANCES

Schedule 17

Particulars		
Advance to Others	0.00	573.00
Advance to Staff	0.00	2,500.00
Total	0.00	3,073.00

Schedule 30

Balance with Bank


Particulars		
Bank 4	138,879.49	762,442.49
Total	138,879.49	762,442.49


Schedule 56

Other Income

Particulars		
Interest from Bank	0.00	5,539.00
Total	0.00	5,539.00

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


 MKPS & ASSOCIATES
 RAIPUR
 CHARTERED ACCOUNTANTS

Addl. Proprietor of
 C.G. State AIDS Control Society
 RAIPUR (C.G.)

Training and Workshops

Schedule 20

Particulars		
Training	0.00	1,974.00
Total	0.00	1,974.00

Salary (Pay and Allowances)

Schedule 25

Particulars		
Salary	0.00	616,598.00
Total	0.00	616,598.00

Operational Expenses

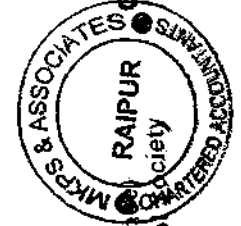
Schedule 27

Particulars		
Travelling Expenses	0.00	13,520.00
Bank Charges	0.00	83.00
Total	0.00	13,603.00

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



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

Schedule 31

Balance with Bank

Bank 4	138,879.49	138,879.49
Total	138,879.49	138,879.49

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



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

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Chattisgarh SACS - UN AGENCY

State Training Centre Near Kalibadi, Raipur - 492001

National AIDS Control Project - Phase III

Income And Expenditure Account

For The Period From : 01-Apr-2014 To :31-Mar-2015

Figures for the previous Period (Rs.)	NDI/EBD	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	Figures for the current Period (Rs.)	Figures for the current Period (Rs.)
31,974.00	Training and Workshops	08	0.00	5,539.00	Other Income	0.00
616,598.00	Salary (Pay and Allowances)	13	0.00	664,136.00	Grants utilised to the extent of revenue expenditure	0.00
21,103.00	Operational Expenses	15	0.00			
<u>669,675.00</u>			<u>0.00</u>	<u>669,675.00</u>		<u>0.00</u>



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



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

136

Schedule 28

Other Income

Interest from Bank	0.00	5,539.00
Total	0.00	5,539.00

Schedule 08

Training and Workshops

Training	0.00	31,974.00
Total	0.00	31,974.00

Schedule 13

Salary (Pay and Allowances)

Salary	0.00	616,598.00
Total	0.00	616,598.00

(37)

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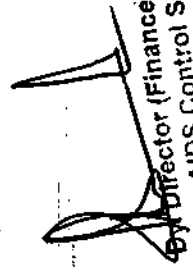
Dy. Director (Financial)
C.G. State AIDS Control Society
RAIPUR (C.G.)

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


Schedule 15

Operational Expenses

Travelling Expenses	0.00		21,020.00
Bank Charges	0.00		83.00
Total	0.00		21,103.00



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



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



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Chattisgarh SACS - UN AGENCY

State Training Centre Near Kalibadi, Raipur - 492001

National AIDS Control Project - Phase III

Balance Sheet

For The Period From : 01-Apr-2014 To : 31-Mar-2015

Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
1,209,361.49	GENERAL FUND	01	1,209,361.49	FIXED ASSETS	02	208,206.00
208,206.00	FIXED ASSET FUND		208,206.00	CURRENT ASSETS, LOANS AND ADVANCES		138,879.49
<u>1,417,567.49</u>			<u>1,417,567.49</u>	CURRENT ASSETS	0301	138,879.49
				LOANS AND ADVANCES	0401	1,070,482.00
			<u>1,417,567.49</u>			<u>1,417,567.49</u>



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



(Signature)
 Director
 P.G. State AIDS Control Society
 Raipur (C.G.)

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Schedule 01

General Fund

Figures in Rupees

Opening grant in aid	1,209,361.49	1,873,497.49
Add: Received during the year	0.00	0.00
Less: Utilised during the year	0.00	664,136.00
Grants utilised to the extent of revenue expenditure	0.00	664,136.00
Closing grant in aid	1,209,361.49	1,209,361.49

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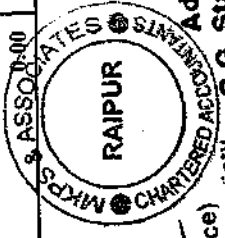
Schedule 02

Fixed Asset

Figures in Rupees

Office Equipment (2206)	208,206.00	0.00	208,206.00
Grand Total	208,206.00	0.00	208,206.00

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

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

Funds from Other Sources

Schedule 03

Figures in Rupees

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



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



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



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CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at Mar-15 (Rs.)	As at Mar-15 (Rs.)
Bank 4	138,879.49	138,879.49
Total	138,879.49	138,879.49

LOANS AND ADVANCES

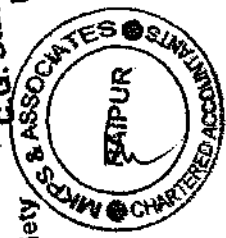
Schedule 0401

Figures in Rupees

Particulars	As at Mar-15 (Rs.)	As at 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
Total	1,070,482.00	1,070,482.00

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

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



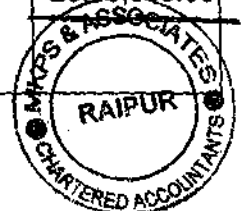
142

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Account Name : CG STATE AIDS CONTROL SOCIETY POOLFUND (TI),Dr. S K
 BINJHWAR, Miss. POOJA SURESH SHUKLA, Dr. VIPIN BIHARI AGRAWAL, C G STATE AIDS
 CONTROL SOCIETY AIDS
Address : CG STATE AIDS CONTROL SOCIETY STATE HEALTH TRAINING
 CENTRE KALIBADI RAIPUR Raipur
 RAIPUR
 CHATTISGARH-492001
 India
Date : 14 Jul 2015
Account Number : 00000032993892220
Account Description : SBCHQ-GEN-PUB-OTH-NONRURAL-INR
Branch : SHASTRI MARKET RAIPU
Drawing Power : 0.00
Interest Rate(% p.a.) : 4.0
MOD Balance : 0.00
CIF No. : 86720438571
IFS Code : SBIN0009511
MICR Code : 492002012
Balance as on 15 Mar 2015 : 88,44,985.00

Account Statement from 15 Mar 2015 to 31 Mar 2015

Txn Date	Value Date	Description	Ref No./Cheque No.	Branch Code	Debit	Credit	Balance
16 Mar 2015	16 Mar 2015	TO CLG CHQ --450441	/ 450441	460	12,27,270.00		76,17,715.00
17 Mar 2015	17 Mar 2015	TO CLG CHQ -AXS-450437	/ 450437	392	10,79,350.00		65,38,365.00
17 Mar 2015	17 Mar 2015	TO CLG CHQ -BOI-450438	/ 450438	392	6,35,150.00		59,03,215.00
17 Mar 2015	17 Mar 2015	TO DEBIT THROUGH CHEQUE-SBI -450436	/ 450436	336	10,79,350.00		48,23,865.00
19 Mar 2015	19 Mar 2015	BY CLEARING / CHEQUE-ICI 0000000000 0000000000 000000ByCle aring010222- 10222	/ 10222	10407		15,000.00	48,38,865.00
31 Mar 2015	31 Mar 2015	CHEQUE WDL--450446	TRANSFER FROM 32251980278 / 450446	9511	20,00,000.00		28,38,865.00



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Bank Reconciliation Statement - DBS Fund as on 31.03.2015

Add: Cheques issued but not presented at Bank				
Details as per BRS attached				2,771,918.00
Less: Cheque issued and presented in bank but still appearing in Bank reconciliation				
Cheque Details	Clearing Date	Amount		
Cheque no. 061875 dated 26.02.2014 paid to Hotel Madhuban	10-May-14	17,957.00		
Cheque no. 4000 (743354) dated 09.10.2014 Paid to Dr. Chamdrakar	22-Oct-14	4,000.00		
Cheque no. 743388 dated 07.11.2014 paid to Dumbant Dhamecha	20-Nov-14	3,825.00		
Cheque no. 1068 (504948) dated 08.12.2014 paid to Idea Cellular	17-Dec-14	1,068.00		
Cheque no. 061626 dated 13.01.2015 CGPDCL electric Bill	19-Jan-15	2,360.00		
Cheque no. 061688 dated 31.01.2015	11-Feb-15	10,648.00		
Cheque no. 061770 dated 31.03.2015	31-Mar-15	55,662.00		
Cheque no. 061692 dated 05.02.2015	2-Mar-15	-6,500.00	(102,020.00)	2,669,898.00
Less: Cheques deposited but not cleared				
Details as per BRS attached				1,662,504.00
Less: Cheque deposited and cleared but still appearing in Bank reconciliation				
Cheque no. 851968 dated 28.03.2014		25,000.00		
Cheque no. 501057 dated 31.03.2014	4/10/2014	3,400.00		
Cheque no. 170309 dated 31.03.2014	4/5/2014	70,254.00		
Cheque no. 170313 dated 31.03.2014	4/5/2014	13,950.00		
Cheque no. 990241 dated 31.03.2014		10,000.00		
Cheque no. 325803 dated 03.04.2014		10,000.00		
Cheque no. 444649 dated 03.04.2014	4/4/2014	63,000.00		
Cheque no. 444726 dated 03.04.2014	4/4/2014	63,000.00		
Cheque no. 445002 dated 03.04.2014	4/4/2014	20,000.00		
Cheque no. 444984 dated 03.04.2014	4/4/2014	10,000.00		
Cheque no. 445328 dated 03.04.2014		150,000.00		
Cheque no. 462709 dated 07.04.2014	4/7/2014	3,567.00		
Cheque no. 462708 dated 07.04.2014	4/7/2014	2,765.00		
Cheque no. 023025 dated 21.04.2014	4/21/2014	3,914.00		
Cheque no. 178413 dated 11.07.2014	7/11/2014	147,080.00		
Cheque no. 617406 dated 04.09.2014		1,000.00		
Cheque no. 325237 dated 28.10.2014	10/22/2014	117,702.00		
Cheque no. 306748 dated 31.03.2015	3/31/2015	2,429.00		

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

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



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Cheque no. 330297 dated 13.03.2015

192,000.00

(909,061.00)

753,443.00

Entries not recorded in Books but appearing in Bank

Add:

Credit in Bank on 02.04.2014
Credit in Bank on 02.04.2014
Credit in bank on 31.03.2015
Credit in bank on 31.03.2015
Credit in Bank on 22.04.2014

152.00
4,032.00
71,290.00
1,750.00
33,760.00

110,984.00

Less:

Debit in Bank on 17.06.2014
Debit in Bank on 30.06.2014
Debit in Bank on 25.10.2014
Debit in Bank on 13.11.2014
Debit in Bank on 13.11.2014
Debit in Bank on 25.11.2014
Debit in Bank on 18.12.2014
Debit in Bank on 22.12.2014
Debit in Bank on 31.12.2014
Debit in Bank on 12.03.2015
Debit in Bank on 12.03.2015
Debit in Bank on 20.03.2015

1,000.00
1,055.00
2,950.00
200.00
800.00
10,085.00
66,449.00
7,090.00
855.00
100.00
100.00
2.00

(90,686.00)

20,298.00

Entries where amount mistaken

Ch. No. 504772 dt 02.06.14
Cheque no. 743475 dt: 29-03-14 credited in books for Rs. 36584.00 while debit from Bank is 36564.00
Cheque no. 743340 dt: 25/9/14 credited in books for Rs. 1017.00 while debit from Bank is Rs. 1067.00
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
Cheque no. 743371 dt: 16-10-14 credited in books for Rs. 12720.00 while debit from Bank is Rs. 12700.00
Advance reversal entry mistakenly taken in Bank Account on 18.11.2014 ch. No 504937 dt: 18-11-14 Salary deduction of staffs
Cheque no. 504939 dt: 19-11-15 credited in books for Rs. 3,90,720.00 while debit from bank is Rs. 3,25,000.00 salary of STI staffs
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
Debit in Books on 19.12.2014
Advance reversal entry mistakenly taken in Bank Account on 14.01.2015 ch.no. 061637 Salary deduction of staffs
Advance reversal entry mistakenly taken in Bank Account on 05.02.2015 ch. No. 061691 Salary deduction of staffs
Advance reversal entry mistakenly taken in Bank Account on 02.03.2015 ch.no. 061711 Salary deduction of staffs
Advance reversal entry mistakenly taken in Bank Account on 31.03.2015 ch. No. 061762 Salary deduction of staffs
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

22,040.00
20.00
50.00
78,830.00
20.00
44,650.00
65,720.00
10.00
64,950.00
56,850.00
56,850.00
56,850.00
56,850.00
56,850.00
90,000.00

(260,430.00)

A: Closing Balance as per Bank Statement (As per Books)

4,258,675.87

Less: B: Actual Closing Balance in Bank as on 31st March 2015

4,174,953.40

(A-B) Difference

(83,722.47)

Dy. Director (Finance)
C.G. State AIDS Control Society
Raipur (C.G.)
Project Director
C.G. State AIDS Control Society
Raipur (C.G.)
MRS & ASSOCIATES
RAIPUR
REGISTERED ACCOUNTANTS

N/CO

Chattisgarh SACS - New DBS for NACPIV

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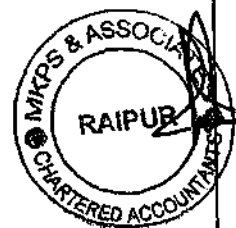
National AIDS Control Project - Phase III

Bank Reconciliation Statement

Bank Code NEW DBS Bank Code (3121)

As on 31-Mar-2015

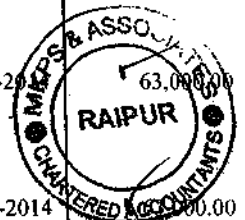
Particulars	Amount (Rs.)	Amount (Rs.)
Closing Balance as per Bank Book		2,582,352.87
ADD		
Cheques issued but not presented for payment	2,771,918.00	
Directly Credited by Bank	0.00	
		2,771,918.00
LESS		
Cheques deposited but not cleared	1,662,504.00	
Directly Debited by Bank	0.00	
		1,662,504.00
Closing Balance as per Bank Statement		3,691,766.87



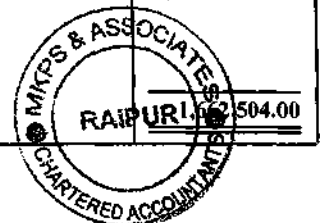
(147)

Cheques deposited but not cleared

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BRV/0	23-Feb-2013	Advance to District Authorities (3208)	Advance Adjusted Dean Jagdalpur Ad.HSS.30000 SOE.30000 ForHSS.,Ad.40000SOE38424 balamount refunded cherque no.963274 dt.20.3.13 Amount 1576 (1576 STI Consumble+184687 B.Mobile Van) bandeposit25.3.13	963274	23-Feb-2013	1,576.00
BRV/0	23-Mar-2013	Advance to District Authorities (3208)	Advance Adjusted Dean Jagdalpur Ad V.B.D Camp 56250 SOE 56250 + 1209 Mobile VANbal amount refunded cherque no.963274 dt.20.3.13 Cheque Amount 18467(1576 STI Consu+ B.Mobile Van 18467=200430)	963274	23-Mar-2013	18,467.00
BRV/0	30-Mar-2013		Being amount received DACS Korea Bal Amount Refunded cheque No 130363 dt.1.4.13 Amoun 41595+Cash Deposit 4000+Cheque no 608577 Amount 492=46087 Bank Deposit 2.4.13 SBI korea	608577	30-Mar-2013	46,087.00
BRV/0	30-Mar-2013	Advance to Staff (3205)	Advance Adjusted Shri Sarwar Hussen Naqvi Po UNDP Ad.15000 SOE 8367 Bal Amount 6633 Refunded Cheque No 981508 dt.9.4.13Bank Deposit 9.4.13	981508	30-Mar-2013	6,633.00
BRV/0	28-Mar-2014	Advance to Others (3202)	Being amount received to awadh bihar for migrant health camp adv. refund.ch. 851968 dt. 22-3-14	851968	28-Mar-2014	25,000.00
BRV/0	31-Mar-2014	Advance to District Authorities (3208)	Being amount received to dacs mahasamund for iec aids day bal. 3400 refund	501057	31-Mar-2014	3,400.00
BRV/0	31-Mar-2014		Being amount received to dacs koria for adv. bal. 70254/- refund year 2013-14 ch.no.170309,	170309	31-Mar-2014	70,254.00
BRV/0	31-Mar-2014		Being amount received to dacs koria for adv. bal. 13950/- refund year 2013-14 ch.no. 170313	170313	31-Mar-2014	13,950.00
BRV/0	31-Mar-2014	Advance to Staff (3205)	Being amount received to mr. ajay kumar singh adv. amount 10000/- refund ch. 990241 dt. 28-3-14 oprational fund	990241	31-Mar-2014	10,000.00
BRV/0	31-Mar-2014	Advance to Others (3202)	Being amount received to the Principal bhopal. sti consuller training bopal adv. 493500/- soe 358088/- bal. 135412/- e-payment cgsacs dbs a/c dt. 29-3-14 refund	E-PAY	31-Mar-2014	135,412.00
BRV/0	03-Apr-2014	Advance to District Authorities (3208)	Being amount received to chmo durg for youth day dd no. 325803 return dt. 3-4-14	325803	03-Apr-2014	10,000.00
BRV/0	03-Apr-2014	Advance to District Authorities (3208)	Being amount received to dacs kawardha for flok troupe dd no. 444649 return	444649	03-Apr-2014	63,000.00
BRV/0	03-Apr-2014	Advance to District Authorities (3208)	Being amount received to dacs kawardha for flok troupe dd no. 444726 return	444726	03-Apr-2014	10,000.00



BRV/0	03-Apr-2014	Advance to District Authorities (3208)	Being amount received to dacs kawardha for blood safety dd no. 445002 return	445002	03-Apr-2014	120,000.00
BRV/0	03-Apr-2014	Advance to District Authorities (3208)	Being amount received to dacs kawardha for blood safety dd no. 444984 return	444984	03-Apr-2014	10,000.00
BRV/0	03-Apr-2014	Advance to District Authorities (3208)	Being amount received to dacs kawardha for IEC kaladal dd no. 445328 return	445328	03-Apr-2014	150,000.00
BRV/0	07-Apr-2014	Advance to Others (3202)	Being amount received to abhoday tiwari for TI Evalation work bal amout refund 3567/- ch. no. 462709	462709	07-Apr-2014	3,567.00
BRV/0	07-Apr-2014	Advance to Others (3202)	Being amount received to abhoday tiwari for TI Evalation JAT work bal amout refund 2765/- ch. no. 462708	462708	07-Apr-2014	2,765.00
BRV/0	21-Apr-2014	Advance to Staff (3205)	Being amount received to rama patel for migrant health camp adv. 25000 soe 21086/- bal 3914/- ch. no. 023025	023025	21-Apr-2014	3,914.00
BRV/0	11-Jul-2014	Advance to NGOs (3203)	Being amount received from NGO Vikas anushandhan Bodla for TI project for discontinue of the project 2014-15	178413	11-Jul-2014	147,080.00
BRV/0	04-Sep-2014	Advance to Staff (3205)	Being amount adjusted of Mr. Prashant Singh for Inventory Management System meeting at 7-8 July 2014 at Patna. Bihar. Advance 10000/- SOE 9000/- Bal Refunded 1000/- Ch.No. 617406 Dt: 04/09/2014	617406	04-Sep-2014	1,000.00
BRV/0	28-Oct-2014		Being amount received Raipur DACS for the year 2013-14 for different heads	325237	28-Oct-2014	117,702.00
BRV/0	13-Mar-2015	Advance to District Authorities (3208)	Being amount received DACS Rajnandgaon for not deposited of DD Cancelled & New Issue	330297	13-Mar-2015	192,000.00 (12/3/15)
BRV/0	30-Mar-2015		Being Amount recived from DACS Mahasamund for financial year 2014-15 for different heads	569331	30-Mar-2015	208,535.00 2/04/2015
BRV/0	31-Mar-2015		Being amount adjusted of Dean CIMS Bilaspur for the financial year 2014-15	424737	31-Mar-2015	51,633.00 7/05/2015
BRV/0	31-Mar-2015		Being amount Received from DACS Kanker for the financial year 2014-15	022200	31-Mar-2015	208,020.00 6/04/2015
BRV/0	31-Mar-2015	Advance to Staff (3205)	Being advance adjusted of Dr. P K Chandrakar for 25 to 27 feb 15 Review of STI/RTI advance 10000 SOE 7571/- Bal Amount Refund to CGSACS cheque no 306748 dt: 31/3/15 amout 2429/-	306748	31-Mar-2015	2,429.00
BRV/0	31-Mar-2015	Advance to Staff (3205)	Being advance adjusted of Dr. V B Agrawal for Voluntary Blood donation camp at Jagdalpur, Raipur, Bilaspur advance 250000 SOE 172920 bal 77080 refund ch 908463 dt 31/3/15	908463	31-Mar-2015	77,080.00 07/09/2015



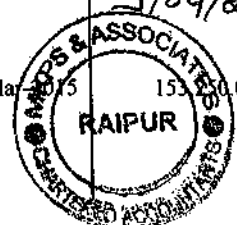
Cheques issued but not presented for payment

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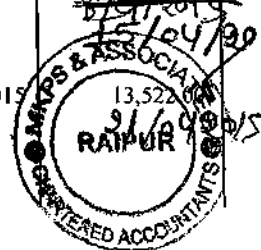
Voucher Number	Voucher Date	Head	Particulars	Instrument Number	Instrument Date	Amount (Rs)
BPV/0	22-May-2013	Equipment Maintenance (2120)	Being amount paid M/s Sudeep office Automation system raipur for CGSACS Office Photo Copier Repairing bill no.55 dt.16.4.13 Amount 1650	182596	22-May-2013	1,650.00
BPV/0	26-Feb-2014	Training (2117)	Being amount paid to Hotel madhuban FOR HIV/TB Training RNTCP Supervisor mainstriming progmmme dt 28 & 29-11-13 bill no. 39675 to 39678 dt. 4-12-13 loading/boarding	061875	26-Feb-2014	17,957.00
BPV/0	25-Apr-2014	Training (2117)	Being amount paid to Hotel Ishika for blood bank sims trainig loading/boarding exp. bill 731,763,732 dt. 21-12-13	504703	25-Apr-2014	6,300.00
BPV/0	31-May-2014	Advance to District Authorities (3208)	Being amount paid to advance dacs bilaspur for 14 june 14 vbd camp programme	504768	31-May-2014	21,875.00
BPV/0	09-Oct-2014	TDS (Salary) (3308)	Being amount paid salary to Dr. P K Chandrakar for the month of sep 14 G.Sal 91924 -TDS 4840/- IT 4000/- N.Sal 91924/- GPF GIS 4600+240/- 4840 TDS 4000	4000	09-Oct-2014	4,000.00 17/04/2015
BPV/0	07-Nov-2014		Being amount paid Dumbani Dhamecha for TDS Return & other financial work for the 2nd quarter g.amt. 4250- 10% tds 425 n.amt. 3825/- bill no: 05/09/2014-15 Dt: 20/10/2014	743388	07-Nov-2014	3,825.00
BPV/0	17-Nov-2014	Advance to District Authorities (3208)	Being amount paid advance to DACS for Migrant Health Camp	504931	17-Nov-2014	120,000.00
BPV/0	08-Dec-2014	Telephone/Communication Expenses (2125)	Being amount paid to IDEA Cellular Ltd. for Data Card of APD Sir bill no. 0197544384 dt: 14/11/14	1068	08-Dec-2014	1,068.00
BPV/0	13-Jan-2015	Water and Electricity Charges (2139)	Being amount paid to regional Account officer CSPDCI for official electric bill no. 714004645758 dt: 5.1.15	061626	13-Jan-2015	2,360.00
BPV/0	31-Jan-2015		Being amount paid to Dainik Bhaskar for newspaper advertisement of HIV Sentinal Surveillance amt 10865 TDS 217 Amt. 10648	061688	31-Jan-2015	10,648.00
BPV/0	05-Feb-2015		Being amount paid salary CGSACS Staff for the month of Jan-14 G sal 514745/- TDS 6500/- Deductions 56850/- 17350+16875+12250+10375=56850/-	061692	05-Feb-2015	6,500.00
BPV/0	24-Feb-2015	TDS (Salary) (3308)	Being amount paid Salary to JD BS for the month of Jan 15 G.Sal 109994 - GPF GIS 4489+240 - TDS 7000/- Net Sal 98265/-	061701	24-Feb-2015	7,000.00 12/04/2015
BPV/0	27-Feb-2015	TDS (Salary) (3308)	Being amount paid Salary to DD STI for the month of Jan 15 G.Sal 94884 - GPF GIS 4600+240 - TDS 4000/- Net Sal 4000/-	061704	27-Feb-2015	

7,000.00
12/04/2015
RAIPUR
CHARTERED ACCOUNTANTS

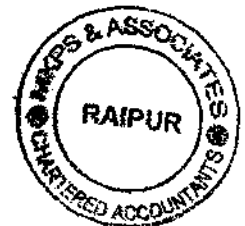
BPV/0	02-Mar-2015	TDS (Others) (3310)	Being amount paid ajay tavel for monthly rent of vehicle for the month of dec 14 bill no 3025,3052,3033,3038,3031,3030 g amt 208350 tds 4167 n amt 204183	061714	02-Mar-2015	4,167.00 17/04/2015
BPV/0	17-Mar-2015		Being amount paid advance to districts for STI Salary for the month Jan. 15 to mar 15	061734	17-Mar-2015	977,250.00 4/4/2015
BPV/0	17-Mar-2015	Training (2117)	Being amount paid to yourself for women & child welfare officers meeting dt: 10/10/14 payment for TA DA of the participants	061745	17-Mar-2015	19,760.00
BPV/0	25-Mar-2015		Being amount paid to Dainik Bhaskar for 12 jan youth day advertisement bill no 708330531 dt: 12/1/15 amt 44705 tds 894 n.amt 43811/-	061750	25-Mar-2015	43,811.00 2/04/2015
BPV/0	25-Mar-2015		Being amount paid to Nai Dunia for 12 jan youth day advertisement bill no 1501000411 dt: 12/1/15 amt 26970 tds 539 n.amt 26431/-	061751	25-Mar-2015	26,431.00 6/04/2015
BPV/0	25-Mar-2015		Being amount paid to Pragati prakashan pvt. ltd. for 12 jan youth day advertisement bill no 4384 dt: 12/1/15 amt 15926 tds 319 n.amt 15607/-	061753	25-Mar-2015	15,607.00 6/04/2015
BPV/0	25-Mar-2015		Being amount paid to Haribhoomi for 12 jan youth day advertisement bill no 29532 dt:12/1/15 amt 43002 tds 860 n.amt 42142/-	061754	25-Mar-2015	42,142.00 3/04/2015
BPV/0	25-Mar-2015		Being amount paid to Mission Media pvt ltd. for 12 jan youth day advertisement bill no 36841 dt:13/1/15 amt 13798 tds 276 n.amt 13522/-	061755	25-Mar-2015	13,522.00 2/05/2015
BPV/0	25-Mar-2015		Being amount paid to The Hitavada for 12 jan youth day advertisement bill no 868 dt:12/1/15 amt 7554 tds 151 n.amt 7503/-	061756	25-Mar-2015	7,403.00 28/04/2015
BPV/0	25-Mar-2015	TDS (Others) (3310)	Being amount paid TDS from different Newspaper advertisement bills	061757	25-Mar-2015	3,996.00 17/04/2015
BPV/0	26-Mar-2015		Being amount paid to A H Khan for Godown Rent from the month of dec 14 to mar 15 g. amt 96480/- tds 9648/- N Amt 86832/-	061758	26-Mar-2015	86,832.00 12/04/2015
BPV/0	26-Mar-2015	TDS (Others) (3310)	Being amount paid to A H Khan for Godown Rent from the month of dec 14 to mar 15 g. amt 96480/- tds 9648/- N Amt 86832/-	061759	26-Mar-2015	9,648.00 16/04/2015
BPV/0	26-Mar-2015		Being amount paid to Nazhat Hai for Godown Rent from the month of dec 14 to mar 15 g. amt 41360/- tds 4136/- N Amt 37224/-	061762	26-Mar-2015	37,224.00
BPV/0	26-Mar-2015	TDS (Others) (3310)	Being amount paid to Nazhat Hai for Godown Rent from the month of dec 14 to mar 15 g. amt 41360/- tds 4136/- N Amt 37224/-	061761	26-Mar-2015	4,136.00 16/04/2015
BPV/0	31-Mar-2015	Advance to District Authorities (3208)	Being amount paid advance to District for salary of Blood bank L.T & Counsellors for Dec14 to Mar 15	061765	31-Mar-2015	229,107.00 3/04/2015
BPV/0	31-Mar-2015	Advance to District Authorities (3208)	Being amount paid advance to District for salary of Blood bank L.T & Counsellors for Dec14 to Mar 15	061766	31-Mar-2015	153,250.00



BPV/0	31-Mar-2015	Salary (2118)	Being amount paid arrears Indira Sharma for Blood bank L.T Jan 14 to Mar 15	061767	31-Mar-2015	22,250.00 7/04/2015
BPV/0	31-Mar-2015		Being amount paid Salary to DD STI for the month of feb 15 G.Amt 94884 GPF GIS 4600+240 4840/- TDS 55662/- n amt 34382/-	061769	31-Mar-2015	4,840.00 7/04/2015
BPV/0	31-Mar-2015	TDS (Salary) (3308)	Being amount paid Salary to DD STI for the month of feb 15 G.Amt 94884 GPF GIS 4600+240 4840/- TDS 55662/- n amt 34382/-	061770	31-Mar-2015	55,662.00
BPV/0	31-Mar-2015		Being amount paid to Ajay Travels for monthly rent of vehicle bill no 3076 to 3085 g amt 237973 TDS 4759 N amt 233214/-	061771	31-Mar-2015	233,214.00 3/4/2015
BPV/0	31-Mar-2015	TDS (Others) (3310)	Being amount paid to Ajay Travels for monthly rent of vehicle bill no 3076 to 3085 g amt 237973 TDS 4759 N amt 233214/-	061772	31-Mar-2015	4,759.00 16/04/2015
BPV/0	31-Mar-2015	IEC (2107)	Being amount paid to Maverick events & entertainment for folk troupe programme 29-30 sep & 1 oct payment for rooms hall bill no 392 dt: 10/10/14	061773	31-Mar-2015	168,192.00 13/04/2015
BPV/0	31-Mar-2015	IEC (2107)	Being amount paid to Maverick events & entertainment for folk troupe programme 29-30 sep & 1 oct payment for Banner bill no 433 dt: 10/10/14	061774	31-Mar-2015	3,640.00 13/04/2015
BPV/0	31-Mar-2015	IEC (2107)	Being amount paid to Amar Bharat Kiraya Bhandar for folk troupe programme 29-30 sep & 1 oct payment for Fooding bill no 1041 dt: 10/10/14	061775	31-Mar-2015	99,866.00 17/04/2015
BPV/0	31-Mar-2015	IEC (2107)	Being amount paid to Adarsh tent House for folk troupe programme 29-30 sep & 1 oct payment for Mike set speaker no 222 dt: 10/10/14	061776	31-Mar-2015	20,720.00 8/05/2015
BPV/0	31-Mar-2015	IEC (2107)	Being amount paid to Rash print media for folk troupe programme 29-30 sep & 1 oct payment for loading bill no 508 dt: 10/10/14	061772	31-Mar-2015	16,497.00 20/04/2015
BPV/0	31-Mar-2015	IEC (2107)	Being amount paid to Yash stationery folk troupe programme 29-30 sep & 1 oct payment for stationery bill no 635 dt: 10/10/14	061778	31-Mar-2015	5,100.00 7/05/2015
BPV/0	31-Mar-2015	Training (2117)	Being amount paid to pramod singh for training of women & child welfare miscellaneous expenses bill no 2295	061779	31-Mar-2015	10,725.00
BPV/0	31-Mar-2015	Training (2117)	Being amount paid to pramod singh for MOU Sign of different departments of chhattisgarh payment for contingency Bookey Tea Snacks	061780	31-Mar-2015	4,410.00 13/04/2015
BPV/0	31-Mar-2015	Training (2117)	Being amount paid to pramod singh for Training of Trainers different departments of chhattisgarh payment for contingency Bookey Tea Snacks	061781	31-Mar-2015	21,795.00 13/04/2015
BPV/0	31-Mar-2015		Being amount paid Navabharat Press Raipur for AIDS Day advertisement Bill No: 4747 dt: 1/12/14 Amt: 15926- TDS 319/- N.Amt 15607/-	061782	31-Mar-2015	15,607.00 15/04/2015
BPV/0	31-Mar-2015		Being amount paid Dainik Bhaskar for AIDS Day advertisement Bill No: 708219394 dt: 1/12/14 Amt: 13798 - TDS 276/- N.Amt 13522/-	061783	31-Mar-2015	13,522.00 15/04/2015



BPV/0	31-Mar-2015		Being amount paid Haribhoomi for AIDS Day advertisement Bill No: 27967 dt: 02/12/14 Amt: 43002 - TDS 860/- N.Amt 42142/-	061784	31-Mar-2015	42,142.00 ✓ 22/04/2015
BPV/0	31-Mar-2015		Being amount paid Nai Dunia AIDS Day advertisement Bill No: 1412000022 dt: 02/12/14 Amt: 26970 - TDS 539/- N.Amt 26431/-	061785	31-Mar-2015	26,431.00 ✓ 21/04/2015
BPV/0	31-Mar-2015		Being amount paid pragti prakashan pvt ltd. AIDS Day advertisement Bill No:3885 dt: 02/12/14 Amt: 13384 - TDS 268/- N.Amt 13116/-	061786	31-Mar-2015	13,116.00 ✓ 11/05/2015
BPV/0	31-Mar-2015		Being amount paid Deshbandhu AIDS Day advertisement Bill No:3753 dt: 02/12/14 Amt: 15926 - TDS 319/- N.Amt 15607/-	061787	31-Mar-2015	15,607.00 ✓ 22/04/2015
BPV/0	31-Mar-2015		Being amount paid Mission Media pvt. ltd. AIDS Day advertisement Bill No: 36410 dt: 02/12/14 Amt: 13798 - TDS 276/- N.Amt 13522/-	061788	31-Mar-2015	13,522.00 ✓ 2/05/2015
BPV/0	31-Mar-2015		Being amount paid The Hitavada AIDS Day advertisement Bill No: 771 dt: 02/12/14 Amt: 7554 - TDS 151/- N.Amt 7403/-	061789	31-Mar-2015	7,403.00 ✓
BPV/0	31-Mar-2015		Being amount paid Dainik Agradoot AIDS Day advertisement Bill No: 3039 dt: 02/12/14 Amt: 11581 - TDS 232/- N.Amt 11349/-	061790	31-Mar-2015	11,349.00 ✓ 20/4/2015
BPV/0	31-Mar-2015		Being amount paid Tarun Chattisgarh AIDS Day advertisement Bill No: 526 dt: 02/12/14 Amt:8000 - TDS 160/- N.Amt 7840/-	061791	31-Mar-2015	7,840.00 ✓ 4/05/2015
BPV/0	31-Mar-2015		Being amount paid to prakhar samachar AIDS Day advertisement Bill No: 511 dt: 02/12/14 Amt: 13457 - TDS 269/- N.Amt 13188/-	061792	31-Mar-2015	13,188.00 ✓ 30/04/2015
BPV/0	31-Mar-2015		Being amount paid to Chattisgarh Watch AIDS Day advertisement Bill No: 2671 dt: 02/12/14 Amt: 6000 - TDS 120/- N.Amt 5880/-	061793	31-Mar-2015	5,880.00 ✓ 17/04/2015
BPV/0	31-Mar-2015		Being amount paid to Channel India AIDS Day advertisement Bill No:72 dt: 02/12/14 Amt: 29383 - TDS 588/- N.Amt 28795/-	061794	31-Mar-2015	28,795.00 ✓ 11/04/2015
BPV/0	31-Mar-2015	TDS (Others) (3310)	Being amount paid TDS for the news paper advertisement bills of World AIDS Day 1 Dec 14	061754	31-Mar-2015	4,377.00 ✓
						<u>2,771,918.00</u>





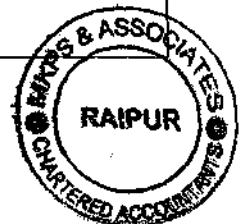
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Account Name : CG STATE AIDS CONTROL SOCIETY DBS
Address : CG STATE AIDS CONTROL SOCIETY KALIBADI CHOWK, RAIPUR RAIPUR RAIPUR CHATTISGARH-492001 India
Date : 12 Aug 2015
Account Number : 00000032251980278
Account Description : SBCHQ-SURABHI-PUB-OTH-ALL-INR
Branch : SHASTRI MARKET RAIPUR
Drawing Power : 0.00
Interest Rate(% p.a.) : 4.0
MOD Balance : 0.00
CIF No. : 86294948448
IFS Code : SBIN0009511
MICR Code : 492002012
Nomination Registered : No
Balance as on 31 Mar 2015 : 65,657.40

Account Statement from 31 Mar 2015 to 31 Mar 2015

Txn Date	Value Date	Description	Ref No./Cheque No.	Branch Code	Debit	Credit	Balance
31 Mar 2015	31 Mar 2015	CHEQUE DEPOSIT-- 450446	TRANSFER TO 32993892220 / 450446	9511		20,00,000.00	20,65,657.40
31 Mar 2015	31 Mar 2015	CHEQUE DEPOSIT-- 944775	TRANSFER TO 30335654177 / 944775	9511		25,00,000.00	45,65,657.40
31 Mar 2015	31 Mar 2015	CHEQUE DEPOSIT--19234	TRANSFER TO 32900664632 / 19234	9511		71,290.00	46,36,947.40
31 Mar 2015	31 Mar 2015	CHEQUE DEPOSIT-- 116994	TRANSFER TO 31022332500 / 116994	9511		20,000.00	46,56,947.40
31 Mar 2015	31 Mar 2015	CHEQUE WDL- 61768	TRANSFER FROM 10563904444 / 61768	9511	34,382.00		46,22,565.40
31 Mar 2015	31 Mar 2015	CREDIT--		9511		2,429.00	46,24,994.40
31 Mar 2015	31 Mar 2015	CHEQUE DEPOSIT- TRF- 462474	TRANSFER TO 11032262469 / 462474	449		19,955.00	46,44,949.40
31 Mar 2015	31 Mar 2015	TO DEBIT THROUGH CHEQUE-SBI- 61764	61764	9511	20,000.00		46,24,949.40
31 Mar 2015	31 Mar 2015	TO DEBIT THROUGH CHEQUE-SBI- 61763	61763	9511	12,234.00		46,12,715.40
31 Mar 2015	31 Mar 2015	CHEQUE WDL- CHHATTISGARH STATE AIDS CONTROL SOCIETY-61770	TRANSFER FROM 10049510885 / 61770	9511	55,662.00		45,57,053.40



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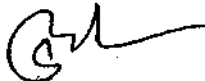
Txn Date	Value Date	Description	Ref No./Cheque No.	Branch Code	Debit	Credit	Balance
31 Mar 2015	31 Mar 2015	TO DEBIT THROUGH CHEQUE-SBI-61762	61762	9511	3,83,850.00		41,73,203.40
31 Mar 2015	31 Mar 2015	BULK POSTING-SAL-		9511		1,750.00	41,74,953.40



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Bank Reconciliation Statement - TI Pool Fund as on 31.03.2015

Closing Balance as per Bank Book		314,906.00
Entries not recorded in Books		
Add:		
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	<u>131,025.00</u>	
		139,225.00
Less:		
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>	
		<u>168,620.00</u>
		(29,395.00)
		285,511.00
Add		
Cheques issued but not presented at Bank		<u>2,553,354.00</u>
Details as per BRS attached		
Closing Balance as per Bank Statement		2,838,865.00


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


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



NACO

Chattisgarh SACS - TI POOL FUND

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National AIDS Control Project - Phase III

Bank Reconciliation Statement

Bank Code TIPP-Bank (3133)

As on 31-Mar-2015

Particulars	Amount INR	Amount
Closing Balance as per Bank Book		314,906.00
ADD		
Cheques issued but not presented for payment	2,553,354.00	
Directly Credited by Bank	0.00	
		2,553,354.00
LESS		
Cheques deposited but not cleared	0.00	
Directly Debited by Bank	0.00	
		0.00
Closing Balance as per Bank Statement		2,868,260.00



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Cheques issued but not presented for payment

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount
BPV/0	11-Mar-2015		Being amount paid NGO IInd Installment for the year 2014-15	450442	11-Mar-2015	1,330,050.00
BPV/0	11-Mar-2015		Being amount paid NGO IInd Installment for the year 2014-15	450435	11-Mar-2015	1,202,500.00
BPV/0	11-Mar-2015	Salary (2118)	Being amount paid to kalp samaj sewi sanstha Janjgir champa for salary	450444	11-Mar-2015	11,326.00
BPV/0	25-Mar-2015	Travelling Expenses (2123)	Being amount paid to Raj Ballabh Thakur for Migrant Health Camp TA DA Payment	450445	25-Mar-2015	9,478.00
						<u>2,553,354.00</u>



Bank Reconciliation Statement - Round II Fund as on 31.03.2015

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Closing Balance as per Bank Book		2,99,560.00
Entries not recorded in Books		
Add:		
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	
(MOD 780 and 959 appearing on last day of year But MOD 676 was opened and closed down during the year therefore, not appearing as on last day of year)	289,176.00	
Less:		
Bank Charges as on 30.06.2014	15.00	
	15.00	289,161.00
Correct Closing Balance as per Bank Book after adjusting above entries		2,985,721.00
Add:		
Cheques issued but not presented at Bank Details as per BRS attached		5,283.00
Less:		
Cheques deposited but not cleared Details as per BRS attached		47,084.00
A: Closing Balance as per Bank Statement (As per Books)		2,943,920.00
Less: B: Actual Closing Balance in Bank as on 31st March 2015		3,089,170.00
(A-B) Difference		145,250.00
Reason for difference of Rs. 145,250/-		
As per Audit Report of 2013-14, Less balance in Bank reported		(49,750.00)
MOD Balance in account number 780 as on 31.03.2014 omitted to be taken in Audit Report of 2013-14		195,000.00
Difference in Opening Balance pertains to Previous years		145,250.00

MOD A/c Statement Attached.
MOD A/c Statement Attached.
Saving Bank Statement Attached.

BRS Attached.

BRS Attached.

Saving Bank Statement Attached.

Audit Report Attached.

MOD A/c Statement Attached.

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

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



Chattisgarh SACS - GLOBAL FUND RCC-II

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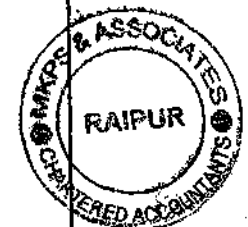
National AIDS Control Project - Phase III

Bank Reconciliation Statement

Bank Code Bank RCCrd-II (3102)

As on 31-Mar-2015

Particulars		
Closing Balance as per Bank Book		2,696,560.00
ADD		
Cheques issued but not presented for payment	5,283.00	
Directly Credited by Bank	0.00	
		5,283.00
LESS		
Cheques deposited but not cleared	47,084.00	
Directly Debited by Bank	0.00	
		47,084.00
Closing Balance as per Bank Statement		2,654,759.00



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Cheques deposited but not cleared

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount
BRV/0	31-Jul-2012		Being amount received DAPCU Durg For Bal Amount Rrfinded RNTCP Training 5270+Other Receipt 656=5926	032761	31-Jul-2012	5,926.00
BRV/0	05-Dec-2012	Advance to Staff (3205)	been amount adjusted against Review meeting of ICTC dtd. 08.10.12 & 15.10.12 adv for Adv AMOUNT TO Rs.43500/- Less uc soe 42600/- bal amount refunded 900 chq no 129856	129856	05-Dec-2012	900.00
BRV/0	31-Mar-2015	Advance to District Authorities (3208)	being advance adjuted of DACS Janjgir for ICTC Salary advance 416000/- SOE 401742/ Bal refunf amount 14258/- DD No: 830083 dt: 31/3/15	830083	31-Mar-2015	14,258.00
BRV/0	31-Mar-2015	Advance to District Authorities (3208)	Being amount received from DEAN CIMS Bilaspur for the year 2014-15 for the ICTC Salary	424898	31-Mar-2015	26,000.00
						<u>47,084.00</u>

Cheques issued but not presented for payment

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount
BPV/0	25-Jun-2013	Expenses on ICTC centre set up and maintenance (2160)	Being amount paid Iscon Surgicals Ltd. for consumables SD Return	655995	25-Jun-2013	4,083.00
BPV/0	19-Aug-2014	Travelling Expenses (2123)	Being amount paid to Dr Rajendra Gadhvi for Taxi Fare of Master Trainer for TOT for Multi Drug Register Training	690646	19-Aug-2014	1,200.00
						<u>5,283.00</u>



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Account Statement for the period 31/03/2015 to 31/03/2015

Account Number	00000031194551603	Branch	SHASTRI MARKET RAIPU
Address	STATE TRAINING CENTER NEAR KALIBADI RAIPUR, RAIPUR, CHHATTISGARH RAIPUR-Raipur 492001	Account Type	SBCHQ-SBP- GEN-PUB-IND- ALL-INR
Account Name	C G STATE AIDS CONTROL SOCIETY AIDS, CG STATE AIDS CONTROL SOCIETY POOLFUND (TI)	MOD Balance	30,46,345.00
Drawing Power	0.00	Interest Rate(% p.a.)	4.0
CIF No.	80031325507		
IFS Code	SBIN0009511		
MICR Code	492002012		
Nomination Registered	No		
Balance as on 31/03/2015	35,752.00		

Date (Value Date)	Narration	Ref/Cheque No.	Debit	Credit	Balance
31-Mar-15 (31-Mar-2015)	CHEQUE DEPOSIT 19235	TRANSFER TO 32900664632 19235		7,073.00	42,825.00


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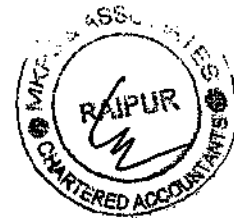
169

Bank Reconciliation Statement - Round VI Fund as on 31.03.2015

Closing Balance as per Bank Book	1,398,064.00
Add: Cheques issued but not presented at Bank Details as per BRS attached	316,852.00
Less: Cheques deposited but not cleared Details as per BRS attached	-
A: Closing Balance as per Bank Statement (As per Books)	1,714,916.00
Less: B: Actual Closing Balance in Bank as on 31st March 2015	1,848,371.00
(A-B) Difference	133,455.00
Difference of Rs. 1,33,455/- (Excess in Bank) pertains to Previous years as reported in Audit of previous years.	


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


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



Chattisgarh SACS - GLOBAL FUND RCC-IV

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National AIDS Control Project - Phase III

Bank Reconciliation Statement

Bank Code GFATM BANK (3103)

As on 31-Mar-2015

Particulars	Amount (Rs.)	Amount
Closing Balance as per Bank Book		1,398,064.00
ADD		
Cheques issued but not presented for payment	316,852.00	
Directly Credited by Bank	0.00	
		316,852.00
LESS		
Cheques deposited but not cleared	0.00	
Directly Debited by Bank	0.00	
		0.00
Closing Balance as per Bank Statement		1,714,916.00



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Cheques issued but not presented for payment

Voucher Number	Voucher Date	GL Head	Particulars	Instruction Number	Payment Date	Amount
BPV/0	11-Dec-2013	Salary (2118)	Being amount paid to salary art center contra. staff for the month of November 2013. ch.no. 518503	518503	11-Dec-2013	316,852.00
						<u>316,852.00</u>



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Account Statement for the period 31/03/2015 to 31/03/2015

Account Number	00000030335654177	Branch	SHASTRI MARKET RAIPUR
Address	C.G. RAJYA AIDS CONTROL SOCIETY, STATE HEALTH TRAINING CENTRE KALIBADI, RAIPUR, RAIPUR RAIPUR CHATTISGARH-IN 492001	Account Type	SBCHQ-SURABHI-PUB- OTH-ALL-INR
Account Name	C G STATE AIDS CONTROL SOCIETY	MOD Balance	0.00
Drawing Power	0.00	Interest Rate(% p.a.)	4.0
CIF No.	85201891484		
IFS Code	SBIN0009511		
MICR Code	492002012		
Nomination Registered	No		
Balance as on 31/03/2015	43,89,663.00		

Date (Value Date)	Narration	Ref/Cheque No.	Branch Code	Debit	Credit	Balance
31-Mar-15 (31-Mar-2015)	CHEQUE WDL 944773	TRANSFER FROM 30198290223 944773	9511	41,292.00		43,48,371.00
31-Mar-15 (31-Mar-2015)	CHEQUE WDL 944775	TRANSFER FROM 32251980278 944775	9511	25,00,000.00		18,48,371.00

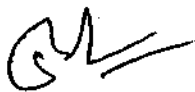
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Bank Reconciliation Statement - UN Agency Fund as on 31.03.2015

Closing Balance as per Bank Book		1,88,879.4
Add:	Entries not taken in the books	
	MOD Interest credited in bank on 02.04.2014	3,639.00
	Bank Interest during the year	143.00
	A: Closing Balance as per Bank Statement (As per Books)	142,661.4
Less:	B: Actual Closing Balance in Bank as on 31st March 2015	
	Bank	3,045.49
	MOD	2,200,000.00
	(A-B) Difference	2,060,384.0
	Opening balance difference as per Audit Report 2014-15	2,005,384.00
	Opening balance in MOD account omitted to be reported in Audit Report	55,000.00
	(As on 31.03.2014 MOD balance was Rs. 22,55,000/- while taken in Audit Report Rs. 22,00,000/-)	
		2,060,384.0
Difference of Rs. 2,060,384/- (Excess in Bank) pertains to previous years		


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


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



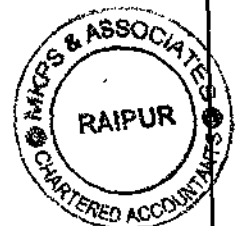


Bank Reconciliation Statement

Bank Code Bank 4 (3107)

As on 31-Mar-2015

Closing Balance as per Bank Book		138,879.49
ADD		
Cheques issued but not presented for payment	0.00	
Directly Credited by Bank	0.00	
		0.00
LESS		
Cheques deposited but not cleared	0.00	
Directly Debited by Bank	0.00	
		0.00
Closing Balance as per Bank Statement		138,879.49



Bank Code

As on 31-Mar-2015

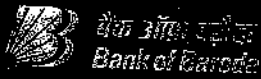
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Account Name	Account No.	Branch Name	Branch Code	Account Type	Account Status





बैंक ऑफ बड़ौदा
Bank of Baroda



बचत खाता पासबुक
SAVINGS ACCOUNT PASS BOOK

खाता संख्या/ A/C No. : 17380100008370

नाम/Name : C G AIDS CONTROL SOCIETY

शाखा/Branch : PANDRI, RAIPUR

कोड/Code : BARBOPANRAI MICR Code : 492012003

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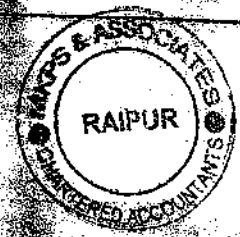
Use ATM cum Debit Card and save your time

कृपया पासबुक न मोड़ें / Please do not fold

सभी जमा खातों में नामांकन सुविधा उपलब्ध है. कृपया इस सुविधा का लाभ उठाएं.
Nomination facility is available in all deposit accounts. please avail this facility.
Toll Free Nos. of Baroda Contact Center 1800 22 33 44, 1800 102 44 55

Account Number: 17380100008370

दिनांक Date	विवरण Particulars	चेक नं. Cheque No.	अंतरण Withdrawal	जमा Deposit	शेष - Balance	आक्षेप Initials
25-03-2014	POS Receipt	00-229001	5550.00		763.49 Cr	
02-04-2014	SUNNY HUSSAIN	38	5550.00		208.49 Cr	
07-04-2014	Bank Trf from 17380100008370			5550.00	763.49 Cr	
02-11-2014	Payment for 17380100008370			3639.00	402.49 Cr	
04-01-2014	POS Receipt	00-229001	5550.00		247.49 Cr	
12-05-2014	01-11-2013 TO 30-11-2013			33.00	280.49 Cr	
01-01-2015	2905.00	Uncol Bal	0.00	00-229001	280.49 Cr	
01-11-2014	01-05-2014 TO 01-11-2014	01-11-2014			60.00	
01-05-2015	01-11-2014 TO 01-05-2015	01-05-2015			60.00	
01-05-2015	2905.00	Uncol Bal	0.00		340.49 Cr	



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CHHATTISGARH STATE AIDS CONTROL SOCIETY
Raipur (CG)

SCHEDULE-VII: NOTES ON ACCOUNTS
(attached to and forming part of Balance Sheet as on 31.03.2015)

OBSERVATIONS ON ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH 2015

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 31.03.2015 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 31.03.2015

As per pur audit report of even date.

For Chhattisgarh State Aids Control Society,
Chhattisgarh

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

Project Director

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

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

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

Place: Raipur(CG)
Dated: 16/08/2015

