

NACO

Chattisgarh SACS - ICTC

State Training Centre Near Kalibadi , Raipur - 492001

National AIDS Control Project - Phase IV

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 2017-18 vide letter No. given below and opening Cash/Bank Balance Rs. 7,376,716.00 (and Current Liabilities of Rs.18,135.00)and outstanding Advances for Rs. 6,759,984.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 420,114.00. a sum of Rs. 42,434,184.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 15,983,717.50 (and Current Liabilities of Rs. 18,135.00)and outstanding advances of Rs.3,231,912.50. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year . Received Fund Rs. 47,093,000.00

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)

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

Printed : System Administrator on 23/08/2018 12:54:44 from 1234

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

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

Opening balance of Net Current Assets	Amount (Rs.)
Bank RCCrd-II	7,376,716.00
Advance to Others	189,752.00
Advance to District Authorities	6,570,232.00
	<u>14,136,700.00</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	47,093,000.00
	<u>47,093,000.00</u>
Utilisation of funds	Amount (Rs.)
Salary	38,532,924.00
Vehicle Maintenance	844,021.00
Travelling Expenses	59,427.00
Miscellaneous Expenses	6,826.00
Employer's Contribution to CPF	2,891,024.00
Expenses on ICTC centre set up and maintenance	99,962.00
	<u>42,434,184.00</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	19,583.00
Interest from Bank	400,531.00
	<u>420,114.00</u>
Current Liabilities	Amount (Rs.)
Employees Contribution to CPF	15,922.00
Security / Earnest Deposit (Received)	18,135.00
EPF Contribution (Employee)	-15,922.00
	<u>18,135.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
Bank RCCrd-II	15,983,717.50
Advance to Others	189,752.00
Advance to District Authorities	3,042,160.50
	<u>19,215,630.00</u>



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

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

Receipt And Payment Account

For The Period From : 01-Apr-2017 To :31-Mar-2018

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:				LOANS AND ADVANCES	17	8,331,783.50
1,093,534.00	Balance with Bank	30	7,376,716.00	33,877,346.00	CURRENT LIABILITIES	32	652,360.00
47,494,000.00	GENERAL FUND	29	47,093,000.00	782,106.00	Training and Workshops	20	0.00
0.00	CURRENT LIABILITIES	32	15,922.00	6,709,249.00	Salary (Pay and Allowances)	25	29,871,638.00
166,270.00	Other Income	56	420,114.00	8,157.00	Maintenance Costs	26	0.00
<u>48,753,804.00</u>			<u>54,905,752.00</u>	230.00	Operational Expenses	27	66,253.00
					Closing Balance:		
				7,376,716.00	Balance with Bank	31	15,983,717.50
				<u>48,753,804.00</u>			<u>54,905,752.00</u>

Schedule 29

GENERAL FUND

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Recovery/Deduction of Grants	47,093,000.00	47,494,000.00
Total	47,093,000.00	47,494,000.00

Schedule 30

Balance with Bank

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Bank RCCrd-II	7,376,716.00	1,093,534.00
Total	7,376,716.00	1,093,534.00

Schedule 32

CURRENT LIABILITIES

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Employees Contribution to CPF	15,922.00	0.00
Total	15,922.00	0.00

Schedule 56

Other Income

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Other Receipts	19,583.00	0.00
Interest from Bank	400,531.00	166,270.00
Total	420,114.00	166,270.00

Schedule 17

LOANS AND ADVANCES

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Advance to Others	0.00	73,414.00
Advance to District Authorities	8,331,783.50	33,803,932.00
Total	8,331,783.50	33,877,346.00

Schedule 32

CURRENT LIABILITIES

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
EPF Contribution (Employee)	652,360.00	0.00
Total	652,360.00	0.00

Training and Workshops **Schedule 20**

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Training	0.00	782,106.00
Total	0.00	782,106.00

Salary (Pay and Allowances) **Schedule 25**

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Salary	26,980,614.00	6,709,249.00
Employer's Contribution to CPF	2,891,024.00	0.00
Total	29,871,638.00	6,709,249.00

Maintenance Costs **Schedule 26**

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Expenses on ICTC centre set up and maintenance	0.00	8,157.00
Total	0.00	8,157.00

Schedule 27

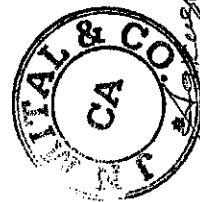
Operational Expenses

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Travelling Expenses	59,427.00	0.00
Bank Charges	0.00	230.00
Miscellaneous Expenses	6,826.00	0.00
Total	66,253.00	230.00

Schedule 31

Balance with Bank

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Bank RCCrd-II	15,983,717.50	7,376,716.00
Total	15,983,717.50	7,376,716.00



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

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

Income And Expenditure Account**For The Period From : 01-Apr-2017 To :31-Mar-2018**

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.)
864,113.00	Training and Workshops	08	0.00	166,270.00	Other Income	28	420,114.00
39,159,340.00	Salary (Pay and Allowances)	13	41,423,948.00	41,078,615.00	Grants utilised to the extent of revenue expenditure		42,014,070.00
1,221,202.00	Maintenance Costs	14	943,983.00				
230.00	Operational Expenses	15	66,253.00				
41,244,885.00			42,434,184.00	41,244,885.00			42,434,184.00

Other Income

Schedule 28

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Other Receipts	19,583.00	0.00
Interest from Bank	400,531.00	166,270.00
Total	420,114.00	166,270.00

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Training	0.00	864,113.00
Total	0.00	864,113.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Salary	38,532,924.00	39,159,340.00
Employer's Contribution to CPF	2,891,024.00	0.00
Total	41,423,948.00	39,159,340.00

Maintenance Costs

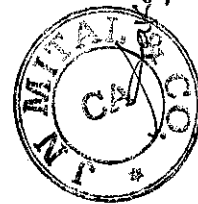
Schedule 14

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Vehicle Maintenance	844,021.00	826,361.00
Expenses on ICTC centre set up and maintenance	99,962.00	394,841.00
Total	943,983.00	1,221,202.00

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Travelling Expenses	59,427.00	0.00
Bank Charges	0.00	230.00
Miscellaneous Expenses	6,826.00	0.00
Total	66,253.00	230.00



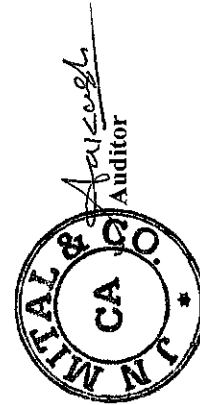
[Signature]
Joint Director (Finance)
 C.G. State AIDS Control Society
 Raipur (C.G.)

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

Balance Sheet

For The Period From : 01-Apr-2017 To :31-Mar-2018

Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
14,118,565.00	GENERAL FUND	01	19,197,495.00	FIXED ASSETS	02	4,972,056.00
	CURRENT LIABILITIES AND PROVISIONS			CURRENT ASSETS, LOANS AND ADVANCES		
18,135.00	CURRENT LIABILITIES	0501	18,135.00	CURRENT ASSETS	0301	15,983,717.50
4,972,056.00	FIXED ASSET FUND		4,972,056.00	LOANS AND ADVANCES	0401	3,231,912.50
19,108,756.00			24,187,686.00			24,187,686.00



Auditor

FC/FM/FO

Project Director

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

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Opening grant in aid	14,118,565.00	7,703,180.00
Add: Received during the year		
Recovery/Deduction of Grants	47,093,000.00	47,494,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(42,014,070.00)	41,078,615.00
Closing grant in aid	19,197,495.00	14,118,565.00

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Equipment (Other) (2204)	1,164,653.00	0.00	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	4,972,056.00	0.00	0.00	4,972,056.00

Funds from Other Sources

Schedule 03

Figures in Rupees

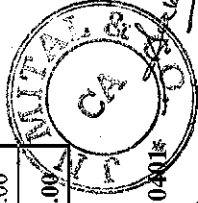
Particulars	Opening Balance	Grant Recieved	Grant Utilised/ Refunded	Closing Balance
Grand Total				

CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Bank RCCrd-II	15,983,717.50	7,376,716.00
Total	15,983,717.50	7,376,716.00



LOANS AND ADVANCES

Schedule 0401*

Figures in Rupees

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Advance to Others	189,752.00	189,752.00
Advance to District Authorities	3,042,160.50	6,570,232.00
Total	3,231,912.50	6,759,984.00

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

CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Employees Contribution to CPF	15,922.00	0.00
EPF Contribution (Employee)	15,922.00	0.00
Security / Earnest Deposit (Received)	18,135.00	18,135.00
Total	18,135.00	18,135.00

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

Bank Reconciliation Statement - Round II Fund as on 31.03.2018

Closing Balance as per Bank Book		15,983,717.50
Add:	Cheques issued but not presented at Bank Details as per BRS attached	3,271,029.00
Less:	Cheques deposited but not cleared Details as per BRS attached	-
	A: Closing Balance as per Bank Statement (As per Books)	19,254,746.50
Less:	B: Actual Closing Balance in Bank as on 31st March 2018	19,962,730.50
	In Savings Account 19,487,915.50 In MOD 1 A/c (6205825809) 474,815.00	
	(A-B) Difference	707,984.00
Add:	Reason of Difference: Credit (receipts) entries appearing in Bank but not recorded in Books	
	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	
	Credit in bank on 27.04.2015 13,000.00	
	Credit in bank on 26.11.2015 13,000.00	
	Credit in bank on 26.11.2015 15,500.00	
	Credit in bank on 14.01.2016 21,670.00	
	Credit in bank on 16.01.2016 127,000.00	
	Credit in Bank on 11.08.2016 2,680.00	
	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	
	Interest in MOD account 780 Year 2015-16 18,297.00	
	Interest in MOD account 959 Year 2015-16 142,922.00	
	Interest in MOD account 724 Year 2015-16 53,356.00	
	Interest in MOD account 809 year 2016-17 117,580.00	
	Interest in MOD account 724 year 2016-17 58,011.00	
	Credit in Bank on 08.09.2017 14,906.00	
	Interest in MOD account 36205825809 year 2017-18 273,104.00	1,160,202.00
Less:	Debit (Expenses) entries appearing in Bank but not recorded in Books	
	Bank Charges as on 30.06.2014 15.00	
	Debit from bank on 14.01.16 ch.no. 204208 137,951.00	
	Cheque No. 204191 debit from Bank Rs. 5395708/- but in books Rs. 5191208/- 204,500.00	
	TDS in MOD account 36205825809 year 2017-18 10,286.00	352,752.00
Less:	Debit Entries (Receipts) recorded in Books but not appearing in Bank	
	31.07.2015 13,000.00	
	11.02.2015 72,799.00	
	05.03.2016 60,000.00	
	12.01.2016 DACS Raigarh 7,531.00	
	05.02.2016 DACS Balrampur 10,351.00	
	31.03.2016 DACS Gariyaband (Reversal of advance) 81,000.00	244,681.00
	Difference pertains to previous years as per Audit Report of FY 2013-14 and 2014-15 was 1,45,250.00 out of which difference of Rs. 35/- was due to there was a credit in bank on 30.03.2013 by Dantewada DACS for which no entry was taken in books, now rectified and has been entered in books on 15.12.2017, and therefore, opening difference came down from 1,45,250.00 to 1,45,215.00	145,215.00

Remarks: In BRS attached to Audit Report 2016-17, there was a noting that Credit of Rs. 16,45,750/- not debited in Bank book while it was credited in Bank account. This amount pertains to UNICEF and same has been expended during FY 2017-18 for which debit entries appearing in Bank account has not been taken in Bank book. Now, the effect has been null and therefore BRS noting has been for this amount has been deleted this year.

**Bank Reconciliation Statement**

Bank Code Bank RCCrd-II (3102)

As on 31-Mar-2018

Particulars	Amount (Rs.)	Amount (Rs.)
Closing Balance as per Bank Book		15,983,717.50
ADD		
Cheques issued but not presented for payment	3,271,029.00	
Directly Credited by Bank	0.00	
		3,271,029.00
LESS		
Cheques deposited but not cleared	0.00	
Directly Debited by Bank	0.00	
		0.00
Closing Balance as per Bank Statement		19,254,746.50

Cheques issued but not presented for payment

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BPV/0	31-Mar-2018		Being amount paid salary to ICTC staff for the month of March 18 G.sal 3025753/- EPF 12% 223830/- 13.15% 245276/- net 2801923/-	063590	31-Mar-2018	2,801,923.00
BPV/0	31-Mar-2018		Being amount paid salary to ICTC staff for the month of March 18 G.sal 3025753/- EPF 12% 223830/- 13.15% 245276/- net 2801923/-	063591	31-Mar-2018	469,106.00
						<u>3,271,029.00</u>