



**J.N Mital & Co.**  
**Chartered Accountants**  
Ambikapur Road  
Pathalgaon-496118, Jashpur.  
Mobile. No-8435707700  
E-mail:  
akashagrawalca@gmail.com

## **AUDITORS REPORT**

**To,**  
**The Project Director,**  
**Chhattisgarh State Aids Control Society,**  
**Raipur**

We have audited the attached Balance Sheet of Chhattisgarh State Aids Control Society 31st March, 2018 and also the Income & Expenditure and Receipt and payment Account of the said office for the period ended on that date.

These financial statements are the responsibility of the entity's management. Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted audit in accordance with auditing standards generally accepted in 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 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.

**Subject to our statement of observations enclosed in Annexure 1, We report that: -**

- I. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - II. In our opinion, proper books of accounts as required by law have been kept by the Office, so far as appears from our examination of such books.
  - III. The Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of account produced before us.
- In our opinion and to the best of our information and according to the explanations given to us, the said accounts read with 'Annexure A Statement of Observation' gives a true and fair view:

a) in the case of the Balance Sheet, of the statement of affairs as at 31st March, 2018.





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- b) in the case of the Income and Expenditure Account for the year ended on that date  
and  
c) In the case of Receipt and Payment account, of the receipts and payments for the  
year ended on that date.

**Date: 01.08.2018**  
**Place: Raipur**



**For, J.N. Mital & Co.**  
**CHARTERED ACCOUNTANTS**

**Akash Agrawal**  
**(Partner)**  
**M. No. 410991**

## **ANNEXURE-1**

### **STATEMENT OF OBSERVATIONS**

1. **About the Organization:** Chhattisgarh State Aids Control Society is a registered society under Chhattisgarh State Society Registration Act. It is also registered under section 12A of the Income Tax Act vide registration number CIT/RPR/Tech/12A/20/2010-11 dated 21.09.2010.

2. **Books of Accounts:** The Society maintains its books of accounts in CPFMS software provided by NACO, New Delhi. It maintains six different accounts namely DBS Fund, T.I. Pool Fund, GFATM Round II Fund (ICTC), GFATM Round IV Fund (ART), GFATM Round VII Fund (LWS), UNDP Fund. Fund wise separate financial statements are being generated and are attached herewith for the year ended on 31<sup>st</sup> March 2018.

For the funds provided to District Agencies, Non Government Organizations and other Supporting Agencies, Books of accounts including bills are maintained at agency level. Only Utilization certificate and SOE (Statement of Expenditures) are being sent to society.

Vouchers are not getting printed from the accounting software though society has kept the copy of approval note-sheets with supporting invoices to substantiate the transactions. It is suggested to keep the vouchers as per the operational guidelines issued by NACO.

3. **Bank Accounts:** Society has maintained fund wise bank accounts with State Bank of India, Shastri Market Branch, Raipur. In some bank accounts it has availed the option of MOD Account (Auto Fixed Deposits) while in some it has not. It is suggested to choose MOD Schemes in all the bank accounts as per the financial guidelines issued by NACO.

Saving Bank Interest earned by society on its savings account as per books of accounts and as per 26AS (Income Tax) is not matching.

Society has made manual Bank reconciliation statement in addition to statements generated by software to reconcile the figures. As per Bank statement and as per Manual BRS, there are differences in some bank accounts (attached with the Audit Report) which are suggested to be resolved as earliest by the management.

4. **Internal Audit and Internal Control:** As informed by the management, Internal Audit for the year ended on 31.03.2018 of the accounts of NGOs and DACS which are funded by state unit is undergoing by M/s Sunil & Sanjay, Chartered Accountants, Raipur, so, we could not be provided with it.

It is suggested that if there is any difference between the transaction booked by the society on the basis of U.C. /S.O.E provided by the implementing agencies, it should be corrected as per the final figures submitted by internal auditors in their report.



5. **Expenditures of District Agencies and NGOs:** It is noticed that for the expenditures coming through District Agencies and NGOs, society is booking expenditures of previous years in current year. The society has some reasons for this like late disbursement of advance due to lack of fund and closure of CPFMS system for entry after end of year. This practice should be stopped with consultation with NACO, New Delhi so that proper and fair view of financial statement could be achieved.
6. **Purchase Contracts:** It is noticed that society is not calling tender/ quotation for boarding/ lodging/ meals for participants coming for training or meeting. It is explained by the society that NACO, New Delhi has vide its letter no. File No. - 11025/28/2009-NACO dated 26.08.2009 has given the guidelines for such procurement and it is under guideline rates. Through this Audit Report, we want to bring this point before NACO, New Delhi.
7. **Loans & Advances:** It is noticed that huge amount is lying as loans and advances given to staff and subordinate agencies. It is suggested to settle the fund as earliest. Following are some list out advances which are pending from long period of time and should be settled immediately-

Fund	S. No.	Name of advance holder	Amount
DBS	01.	Abhuday Tiwari	3,025.00
	02.	Nitin Bhowate	8,163.00
	03.	FA&CAPSEC Railway Nagpur	1,32,930.00
	04.	Eklovy Tiwari	10,825.00
	05.	Nodel Officer Micro Bio Dept Medical College, Raipur	1,70,000.00
	06.	Red Cross Society, Raipur	7,20,625.00
	07.	Civil Surgeon, Raipur	5,000.00
	08.	Samta Mahila Mandal, Dantewada	1,47,415.00
	09.	Jankalyan Samajik Sansthan, Rajnandgaon	2,21,600.00
	10.	Jankalyan Samajik Sansthan, Rajnandgaon	3,65,325.00
	11.	Society for Edu Eco and Social Upliftment, Rajim	4,54,000.00
	12.	Transport Corporation of India, Raipur	8,48,504.00
	13.	Dr. Praveen Agrawal	65,000.00
	14.	Khitiz Diwan	20,334.00
	15.	District Durg	3,98,572.00
	16.	District Jashpur	35,940.00
	17.	District Bilaspur	7,54,691.00
	18.	District Mahasamund	2,39,866.00
	19.	VS Thakur	25,000.00
	20.	Chandrashekhar Tiwari	1,00,000.00
	21.	Ram Patel	11,000.00
	22.	Prashant Singh	11,000.00



ICTC	01.	Nodal Officer, Micro Bio Dept Medical College, Raipur	1,89,750.00
TI Pool Fund			
	01.	Roshan Rahandale	6,953.00
	02.	Anupam Tamrakar	15,000.00
	03.	Sanjay Deshmukh	15,000.00
	04.	Nilesh Soni	15,000.00
	05.	Samarthan Centre, Raipur	50,000.00
	06.	Shikshit Berojgar	3,86,750.00
	07.	Kangaar Foundation, Janjgir	5,16,049.00
	08.	Jeevisha Samiti, Janjgir	2,49,472.00
	09.	Talash Swayam Sewi Sansthan	36,165.00
	10.	Khoj evam Jan Jagriti Samiti	1,00,171.00
	11.	Baster Samajik Truckers, Jagdalpur	2,31,633.00
	12.	Transport Corporation, Bilaspur	3,58,318.00
	13.	Samarpit, Bilaspur	9,81,732.00
	14.	Samta Mahila Mandal, Raipur	10,78,223.00
	15.	Adarsh Navyuvak Mandal, Rajnandgaon	15,320.00
	16.	Sahbhagi Samajsewi Sanstha, Pakhanjur	1,07,621.00
	17.	Kalyani Social Welfare & Research Balod	44,039.00
	18.	Kalyani Social Welfare & Research Durg	52,000.00
	19.	Sanskar Gyanpeeth, Bilaspur	2,25,994.00
	20.	Jankalyan samajik Sansthan, Rajnandgaon	2,04,031.00
	21.	Nishchay Samiti, Raigarh	60,519.00

8. **FIXED ASSETS:** The Society has maintained the Fixed Assets Register for the assets held by state office. However, it has not kept the details of fixed assets held by subordinate/field agencies. A separate register should be maintained for the same.
9. We have not physically verified the Fixed assets and Cash in Hand appearing in Balance Sheet as on 31.03.2018. Party balances appearing in Loans & Advances are subject to confirmation from them.

For, J.N. Mital & Co.  
CHARTERED ACCOUNTANTS



*Aakash*  
Akash Agrawal

(Partner)

M. No. 410991

Date: 01.08.2018

Place: Raipur

# Chattisgarh SACS - TI POOL FUND

State Training Centre Near Kalibadi , Raipur - 492001

National AIDS Control Project - Phase IV

## Utilisation Certificate

Certified that an amount of Rs.59,701,000.00 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. 5,127,463.50 (and Current Liabilities of Rs.-1,041.00)and outstanding Advances for Rs. 9,707,035.25 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 915,193.00. a sum of Rs. 48,497,379.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 33,219,468.50 (and Current Liabilities of Rs. -619.00 )and outstanding advances of Rs.7,447,266.25. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year . **Received Fund Rs. 13,713,000.00**

Sl. No.	Sanction letter Number and Date	Amount
1	T-11017/03/2017-18 NACO(Fin) Dt: 21 June 2017	32073000.00
2	T-11017/03/2017-18 NACO(Fin) Dt: 17 Nov 2017	27628000.00
3	T-11017/03/2017-18 NACO(Fin) Dt: 16 <sup>th</sup> June 18	25846000.00
*	Total Fund received 855.47 in TI PF Account out of 855.47, 121.33 is for LWS GFATMRD V/A Account	59,701,000.00


Rs. 85,547,500/-


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

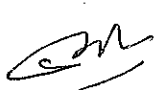
1. Statement of Expenditures
2. Annual Financial Statements

Countersigned  
  
(Chartered Accountant)

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

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

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

Opening balance of Net Current Assets	Amount (Rs.)
TIPF-Bank	5,127,463.50
Advance to Others	746,760.00
Advance to NGOs	8,896,907.25
Advance to Staff	63,368.00
	<u>14,834,498.75</u>
Opening balance of Net Current Liabilities	Amount (Rs.)
TDS (Others)	-1,041.00
	<u>-1,041.00</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	59,701,000.00
Recovery/Deduction of Grants	13,713,000.00
	<u>73,414,000.00</u>
Utilisation of funds	Amount (Rs.)
Training	3,340,961.00
Salary	25,038,522.00
Travelling Expenses	2,120,972.00
Rent, Rates & Taxes	2,850,758.00
Honorarium	10,118,841.00
Printing & Stationery	21,509.00
Audit Fees	55,000.00
NGO Services for Priority Interventions	801,678.00
Employer's Contribution to CPF	376,394.00
PEP Drugs	639,391.00
Other Administration Cost	1,701,373.00
Need Based Assisstance	51,628.00
Campaigns	1,195,391.00
Meeting Expenses	108,718.00
Office Equipment	76,243.00
	<u>48,497,379.00</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	22,915.00
Interest from Bank	892,278.00
	<u>915,193.00</u>
Current Liabilities	Amount (Rs.)
Employees Contribution to CPF	54,022.00
TDS (Others)	-619.00
EPF Contribution (Employee)	-54,022.00

*[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.)

	-619.00
<b>Closing balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
TIPF-Bank	33,219,468.50
Advance to Others	166,632.00
Advance to NGOs	7,280,634.25
	<u>40,666,734.75</u>



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

*DM*  
**Joint Director (Finance)**  
**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.)
	<b>Opening Balance:</b>				LOANS AND ADVANCES	17	38,172,524.00
3,470,999.00	Balance with Bank	30	5,127,463.50	80,108,270.25	GENERAL FUND	13	0.00
96,561,000.00	GENERAL FUND	29	73,414,000.00	7,952,000.00	CURRENT LIABILITIES	32	54,022.00
0.00	CURRENT LIABILITIES	32	54,444.00	0.00	Training and Workshops	20	2,314,336.00
1,462,695.75	Other Income	56	915,193.00	3,849,525.00	NGO Services	23	663,310.00
<u>101,494,694.75</u>			<u>79,511,100.50</u>	1,814,471.00	Salary (Pay and Allowances)	25	4,908,221.00
				2,511,265.00	Operational Expenses	27	179,219.00
				131,700.00	<b>Closing Balance:</b>		
				5,127,463.50	Balance with Bank	31	33,219,468.50
				<u>101,494,694.75</u>			<u>79,511,100.50</u>

## Schedule 29

## GENERAL FUND

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Grant from NACO to SACS	59,701,000.00	96,561,000.00
Recovery/Deduction of Grants	13,713,000.00	0.00
<b>Total</b>	<b>73,414,000.00</b>	<b>96,561,000.00</b>

## Schedule 30

## Balance with Bank

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
TIPF-Bank	5,127,463.50	3,470,999.00
<b>Total</b>	<b>5,127,463.50</b>	<b>3,470,999.00</b>

## Schedule 32

## CURRENT LIABILITIES

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Employees Contribution to CPF	54,022.00	0.00
TDS (Others)	422.00	0.00
<b>Total</b>	<b>54,444.00</b>	<b>0.00</b>

**Other Income** **Schedule 56**

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Other Receipts	22,915.00	584,450.75
Interest from Bank	892,278.00	878,245.00
<b>Total</b>	<b>915,193.00</b>	<b>1,462,695.75</b>

**LOANS AND ADVANCES** **Schedule 17**

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Advance to Others	243,415.00	4,400,089.00
Advance to NGOs	37,745,996.00	75,456,910.25
Advance to Staff	183,113.00	251,271.00
<b>Total</b>	<b>38,172,524.00</b>	<b>80,108,270.25</b>

**GENERAL FUND** **Schedule 13**

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Recovery/Deduction of Grants	0.00	7,952,000.00
<b>Total</b>	<b>0.00</b>	<b>7,952,000.00</b>

**Schedule 32**  
**CURRENT LIABILITIES**

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
EPF Contribution (Employee)	54,022.00	0.00
<b>Total</b>	<b>54,022.00</b>	<b>0.00</b>

**Schedule 20**  
**Training and Workshops**

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Training	2,314,336.00	3,849,525.00
<b>Total</b>	<b>2,314,336.00</b>	<b>3,849,525.00</b>

**Schedule 23**  
**NGO Services**

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
NGO Services for Priority Interventions	663,310.00	1,814,471.00
<b>Total</b>	<b>663,310.00</b>	<b>1,814,471.00</b>

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

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Salary	4,531,827.00	2,199,675.00
Honorarium	0.00	311,590.00
Employer's Contribution to CPF	376,394.00	0.00
<b>Total</b>	<b>4,908,221.00</b>	<b>2,511,265.00</b>



**Schedule 27**  
**Operational Expenses**

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Travelling Expenses	102,710.00	0.00
Rent, Rates & Taxes	0.00	131,700.00
Printing & Stationery	21,509.00	0.00
Audit Fees	55,000.00	0.00
<b>Total</b>	<b>179,219.00</b>	<b>131,700.00</b>

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

**Schedule 31**  
**Balance with Bank**

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
TIPF-Bank	33,219,468.50	5,127,463.50
<b>Total</b>	<b>33,219,468.50</b>	<b>5,127,463.50</b>

*[Signature]*  
**Addl. Project Director**  
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.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
470,259.00	Medicines	07	639,391.00	Other Income	28	915,193.00
7,949,029.00	Training and Workshops	08	4,536,352.00	Grants utilised to the extent of revenue expenditure		47,505,943.00
2,078,103.00	NGO Services	11	801,678.00			
70,843,707.00	Salary (Pay and Allowances)	13	35,533,757.00			
86,985.00	Maintenance Costs	14	51,628.00			
11,088,155.00	Operational Expenses	15	6,858,330.00			
132,614.00		NULL	108,718.00			
<b>92,516,238.00</b>			<b>48,421,136.00</b>			<b>48,421,136.00</b>

**Schedule 28**

**Other Income**

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Other Receipts	22,915.00	584,450.75
Interest from Bank	892,278.00	878,245.00
<b>Total</b>	<b>915,193.00</b>	<b>1,462,695.75</b>

**Schedule 07**

**Medicines**

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
PEP Drugs	639,391.00	470,259.00
<b>Total</b>	<b>639,391.00</b>	<b>470,259.00</b>

**Schedule 08**

**Training and Workshops**

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Training	3,340,961.00	6,262,201.00
Campaigns	1,195,391.00	1,686,828.00
<b>Total</b>	<b>4,536,352.00</b>	<b>7,949,029.00</b>

NGO Services

Schedule 11

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
NGO Services for Priority Interventions	801,678.00	2,078,103.00
<b>Total</b>	<b>801,678.00</b>	<b>2,078,103.00</b>

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Salary	25,038,522.00	45,451,368.00
Honorarium	10,118,841.00	25,392,339.00
Employer's Contribution to CPF	376,394.00	0.00
<b>Total</b>	<b>35,533,757.00</b>	<b>70,843,707.00</b>

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Need Based Assistance	51,628.00	86,985.00
<b>Total</b>	<b>51,628.00</b>	<b>86,985.00</b>



# Operational Expenses

## Schedule 15

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Travelling Expenses	2,120,972.00	3,484,104.00
Rent, Rates & Taxes	2,850,758.00	5,549,367.00
Printing & Stationery	21,509.00	0.00
Audit Fees	55,000.00	0.00
Other Administration Cost	1,701,373.00	1,922,070.00

## Schedule NULL

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Meeting Expenses	108,718.00	132,614.00
<b>Total</b>	<b>108,718.00</b>	<b>132,614.00</b>



*(Signature)*

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

*(Signature)*  
**Joint 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 IV

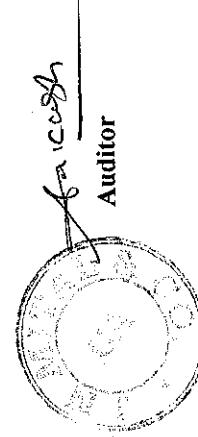
## Balance Sheet

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.)
14,835,539.75	GENERAL FUND	01	40,667,353.75	FIXED ASSETS	02	892,895.00
	CURRENT LIABILITIES AND PROVISIONS			CURRENT ASSETS, LOANS AND ADVANCES		
-1,041.00	CURRENT LIABILITIES	0501	-619.00	CURRENT ASSETS	0301	33,219,468.50
816,652.00	FIXED ASSET FUND		892,895.00	LOANS AND ADVANCES	0401	7,447,266.25
15,651,150.75			41,559,629.75			41,559,629.75

*Dm*  
FC/FM/FO

Project Director



Auditor

*Em*

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

**Schedule 01**

**General Fund**

Figures in Rupees

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
<b>Opening grant in aid</b>	<b>14,835,539.75</b>	<b>17,644,689.00</b>
<b>Add: Received during the year</b>		
Grant from NACO to SACS	59,701,000.00	96,561,000.00
Recovery/Deduction of Grants	13,713,000.00	7,952,000.00
<b>Less: Utilised during the year</b>		
Grants utilised to the extent of revenue expenditure	(47,505,943.00)	91,053,542.25
Grants utilised to the extent of fixed asset expenditure	(76,243.00)	364,607.00
<b>Closing grant in aid</b>	<b>40,667,353.75</b>	<b>14,835,539.75</b>

**Schedule 02**

**Fixed Asset**

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Office Equipment (2206)	816,652.00	76,243.00	0.00	892,895.00
<b>Grand Total</b>	<b>816,652.00</b>	<b>76,243.00</b>	<b>0.00</b>	<b>892,895.00</b>

**Funds from Other Sources**

**Schedule 03**

**Figures in Rupees**

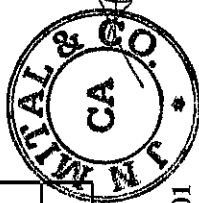
Particulars	Opening Balance	Grant Received	Grant Utilised/ Refunded	Closing Balance
<b>Grand Total</b>				

# CURRENT ASSETS

## Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
TIPF-Bank	33,219,468.50	5,127,463.50
<b>Total</b>	<b>33,219,468.50</b>	<b>5,127,463.50</b>



# LOANS AND ADVANCES

## Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Advance to Others	166,632.00	746,760.00
Advance to NGOs	7,280,634.25	8,896,907.25
Advance to Staff	0.00	63,368.00
<b>Total</b>	<b>7,447,266.25</b>	<b>9,707,035.25</b>

*gaw*  
Joint Director (Finance)  
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	54,022.00	0.00
EPF Contribution (Employee)	54,022.00	0.00
TDS (Others)	619.00	-1,041.00
<b>Total</b>	<b>-619.00</b>	<b>-1,041.00</b>

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

# Bank Reconciliation Statement - TI Pool Fund as on 31.03.2018

Closing Balance as per Bank Book		33,219,468.50
Add:	Cheques issued but not presented at Bank Details as per BRS attached	376,595.00
Less:	Cheques deposited but not cleared Details as per BRS attached	
	A: Closing Balance as per Bank Statement (As per Books)	33,596,063.50
	B: Actual Closing Balance in Bank as on 31st March 2018	33,133,083.75
	In Savings Account 33,133,083.75	
	(A-B) Difference	(462,979.75)
<u>Reason of Difference:</u>		
Add:	<u>Credit entries appearing in Bank but not recorded in Books</u>	
	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 131,025.00	
	Credit in Bank on 31.03.2016 760.00	
	Credit in Bank on 31.03.2016 270.00	
	Credit in Bank on 02.09.16 24,670.00	
	Credit in Bank on 08.12.16 9,000.00	
	Credit in Bank on 06.03.2017 1,220.00	175,145.00
	<u>Debit Entries entered twice in System</u>	
	Cheque no. 450731 dated 27.06.2017 115,950.00	115,950.00
	<u>Entries appearing in Bank and books but with different Amount</u>	
	Cheque No. 450599 debit from Bank Rs. 6,61,362/- but in books Rs. 6,61,392/-	30.00
		30.00
		291,125.00
Less:	<u>Entries appearing in Bank and books but with different Amount</u>	
	Difference in Amount of Cheque Number 412511 100,000.00	
	Cheque Was for 7,99,200/- but recorded in books 6,99,200/-	
	Difference in Amount of Cheque Number 412505 68,500.00	
	Cheque Was for 2,24,45,495/- but recorded in books 2,23,76,995/-	
	Difference in Amount of Cheque Number 450681 dated 29.12.2016 585,484.75	753,984.75
	Cheque Was for 36,17,462/- but recorded in books 30,31,977.25	
	<u>Debit entries appearing in Bank but not recorded in Books</u>	
	Bank Charges as on 31.12.2014 120.00	120.00
		754,104.75
	Difference	(462,979.75)

**Bank Reconciliation Statement**

Bank Code TPF-Bank (3133)

As on 31-Mar-2018

Particulars	Amount (Rs.)	Amount (Rs.)
Closing Balance as per Bank Book		33,219,468.50
<b>ADD</b>		
Cheques issued but not presented for payment	376,595.00	
Directly Credited by Bank	0.00	
		<b>376,595.00</b>
<b>LESS</b>		
Cheques deposited but not cleared	0.00	
Directly Debited by Bank	0.00	
		<b>0.00</b>
Closing Balance as per Bank Statement		33,596,063.50

## Cheques issued but not presented for payment

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BPV/0	09-Feb-2018	Training (2117)	Being amount paid to Hotel Imperial Arjun for review meeting and PFMS training of NGOs staff pay for loading boarding fooding.	450790	09-Feb-2018	40,000.00
BPV/0	21-Feb-2018	NGO Services for Priority Interventions (2143)	Being amount paid to Hotel Mahindra for evaluation of NGO pay for loading boarding of consultants	450804	21-Feb-2018	6,230.00
BPV/0	27-Mar-2018		Being amount paid salary to OST centre for the month of March 2018 G.sal 359129/- epf 12% 28764/- epf 13.15% 31520/- Net salary 330365/-	450812	27-Mar-2018	330,365.00
						<u>376,595.00</u>