



# Jammu & Kashmir SACS - TI POOL FUND

90/3 Trikuta Nagar , Jammu - 180012

National AIDS Control Project - Phase IV

## Utilisation Certificate

Certified that an amount of **Rs.25,014,000.00** received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year **2016-17** vide letter No. given below and opening Cash/Bank Balance Rs. **14,831.65** (and Current Liabilities of Rs.**0.00**)and outstanding Advances for Rs. **5,659,178.00** on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. **515,257.00**. a sum of Rs. **12,012,597.68** has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. **10,472,226.97** (and Current Liabilities of Rs. **0.00** )and outstanding advances of Rs.**5,430,416.00**. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year . **Deducted Fund Rs. 3,318,000.00**

Sl. No.	Sanction letter Number and Date	Amount
	<b>Total</b>	<b>25,014,000.00</b>

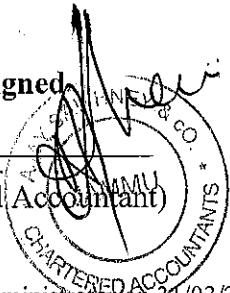
2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

### *Kinds of checks exercised*

1. Statement of Expenditures
2. Annual Financial Statements

Countersigned

(Chartered Accountant)



*(Signature)*  
 Chief Accounts Officer,  
 J&K State AIDS Control Society  
 Jammu / Srinagar.

(Project Director)

PROJECT DIRECTOR,  
 J&K STATE AIDS PREVENTION &  
 CONTROL SOCIETY, JAMMU/SRINAGAR.

<b>Opening balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
TIPF-Bank	14,831.65
Advance to NGOs	622,178.00
Advance to Staff	30,000.00
Inter Unit Fund Transfer	5,007,000.00
	<u>5,674,009.65</u>
<b>Sources of funds</b>	<b>Amount (Rs.)</b>
Grant from NACO to SACS	25,014,000.00
Recovery/Deduction of Grants	-3,318,000.00
	<u>21,696,000.00</u>
<b>Utilisation of funds</b>	<b>Amount (Rs.)</b>
OI Drugs	59,490.00
Salary	2,203,395.00
Travelling Expenses	16,707.00
Rent, Rates & Taxes	77,800.00
Honorarium	9,090,996.00
Bank Charges	202.68
NGO Services for Priority Interventions	332,853.00
Postage/Courier	11,410.00
Other Administration Cost	130,570.00
Need Based Assistance	200.00
Meeting Expenses	88,974.00
	<u>12,012,597.68</u>
<b>Bank Interest &amp; Miscellaneous Receipts</b>	<b>Amount (Rs.)</b>
Interest from Bank	515,257.00
	<u>515,257.00</u>
<b>Closing balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
TIPF-Bank	10,472,226.97
Advance to NGOs	393,416.00
Advance to Staff	30,000.00
Inter Unit Fund Transfer	5,007,000.00
	<u>15,902,642.97</u>





# Jammu & Kashmir SACS - ICTC

90/3 Trikuta Nagar , Jammu - 180012

National AIDS Control Project - Phase IV

## Utilisation Certificate

Certified that an amount of Rs. **5,993,000.00** received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year **2016-17** vide letter No. given below and opening Cash/Bank Balance Rs. **8,741.64** (and Current Liabilities of Rs. **0.00**) and outstanding Advances for Rs. **12,296,936.00** on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. **49,394.00**. a sum of Rs. **15,634,732.05** has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. **733,604.59** (and Current Liabilities of Rs. **0.00**) and outstanding advances of Rs. **12,462,735.00**. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year . **Received Fund Rs. 10,483,000.00**

Sl. No.	Sanction letter Number and Date	Amount
	<b>Total</b>	<b>5,993,000.00</b>

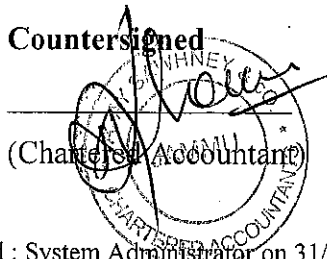
2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

### Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

Countersigned

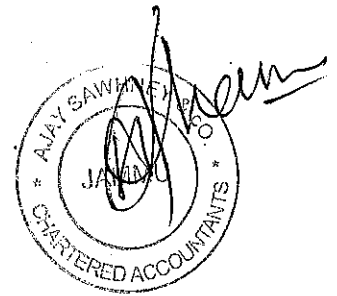
(Chartered Accountant)



*(Signature)*  
 Chief Executive Officer,  
 J&K State AIDS Control Society  
 Jammu / Srinagar.

*(Signature)*  
 (Project Director)  
 PROJECT DIRECTOR,  
 J&K STATE AIDS PREVENTION &  
 CONTROL SOCIETY, JAMMU/SRINAGAR.

<b>Opening balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
J&K Bank Old Secretrait, Srg GF-II	8,741.64
Advance to Staff	160,411.00
Advance to District Authorities	223,459.00
Inter Unit Fund Transfer	11,913,066.00
	<u>12,305,677.64</u>
<b>Sources of funds:</b>	<b>Amount (Rs.)</b>
Grant from NACO to SACS	5,993,000.00
Recovery/Deduction of Grants	10,483,000.00
	<u>16,476,000.00</u>
<b>Utilisation of funds</b>	<b>Amount (Rs.)</b>
Salary	15,269,487.00
Bank Charges	31.05
Expenses on ICTC centre set up and maintenance	362,079.00
Review Meeting and Supervision of Councillors	3,135.00
	<u>15,634,732.05</u>
<b>Bank Interest &amp; Miscellaneous Receipts</b>	<b>Amount (Rs.)</b>
Interest from Bank	49,394.00
	<u>49,394.00</u>
<b>Closing balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
J&K Bank Old Secretrait, Srg GF-II	733,604.59
Advance to Staff	160,110.00
Advance to District Authorities	389,559.00
Inter Unit Fund Transfer	11,913,066.00
	<u>13,196,339.59</u>





## Jammu & Kashmir SACS - CST

90/3 Trikuta Nagar , Jammu - 180012

National AIDS Control Project - Phase IV

### Utilisation Certificate

Certified that an amount of Rs.2,031,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year 2016-17 vide letter No. given below and opening Cash/Bank Balance Rs. 641.13 (and Current Liabilities of Rs.0.00)and outstanding Advances for Rs. 830,810.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 8,147.00. a sum of Rs. 4,864,204.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 157,528.13 (and Current Liabilities of Rs. 0.00 )and outstanding advances of Rs.426,866.00. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year . **Received Fund Rs. 2,578,000.00**

Sl. No.	Sanction letter Number and Date	Amount
	<b>Total</b>	<b>2,031,000.00</b>

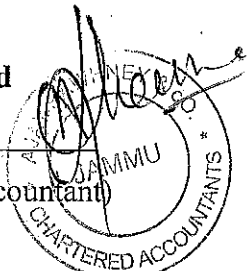
2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

#### *Kinds of checks exercised*

1. Statement of Expenditures
2. Annual Financial Statements

Countersigned

(Chartered Accountant)



*(Handwritten Signature)*  
Chief Accounts Officer,  
J&K State AIDS Control Society  
Jammu / Srinagar.

(Project Director)

*(Handwritten Signature)*  
PROJECT DIRECTOR,  
J&K STATE AIDS PREVENTION &  
CONTROL SOCIETY, JAMMU/SRINAGAR

<b>Opening balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
J&K Bank, Trikuta Nagar, GFATM-VI	641.13
Advance to Staff	2,805.00
Advance to District Authorities	828,005.00
	<u>831,451.13</u>
<b>Sources of funds</b>	<b>Amount (Rs.)</b>
Grant from NACO to SACS	2,031,000.00
Recovery/Deduction of Grants	2,578,000.00
	<u>4,609,000.00</u>
<b>Utilisation of funds</b>	<b>Amount (Rs.)</b>
OI Drugs	133,313.00
Salary	4,451,187.00
Bank Charges	3.00
Postage/Courier	9,070.00
Contingency	245,631.00
Consumable Items	25,000.00
	<u>4,864,204.00</u>
<b>Bank Interest &amp; Miscellaneous Receipts</b>	<b>Amount (Rs.)</b>
Interest from Bank	8,147.00
	<u>8,147.00</u>
<b>Closing balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
J&K Bank, Trikuta Nagar, GFATM-VI	157,528.13
Advance to Staff	2,805.00
Advance to District Authorities	424,061.00
	<u>584,394.13</u>

  
 CHARTERED ACCOUNTANTS

NACO

## Jammu & Kashmir SACS - NEW DBS

90/3 Trikuta Nagar , Jammu - 180012

National AIDS Control Project - Phase IV

### Utilisation Certificate

Certified that an amount of Rs. **52,749,000.00** received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year **2016-17** vide letter No. given below and opening Cash/Bank Balance Rs. **585,462.41** (and Current Liabilities of Rs. **21,000.00**) and outstanding Advances for Rs. **5,731,260.92** on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. **197,074.00**. a sum of Rs. **34,875,610.54** has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. **1,255,422.51** (and Current Liabilities of Rs. **21,000.00**) and outstanding advances of Rs. **6,401,358.92**. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year . **Deducted Fund Rs. 16,730,000.00**

Sl. No.	Sanction letter Number and Date	Amount
	<b>Total</b>	<b>52,749,000.00</b>

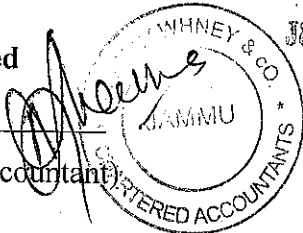
2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

#### *Kinds of checks exercised*

1. Statement of Expenditures
2. Annual Financial Statements

Countersigned

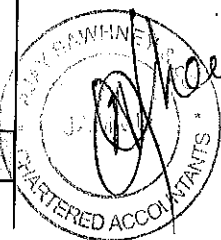
(Chartered Accountant)



*(Signature)*  
Chief Accounts Officer,  
J&K State AIDS Control Society,  
Jammu / Srinagar.

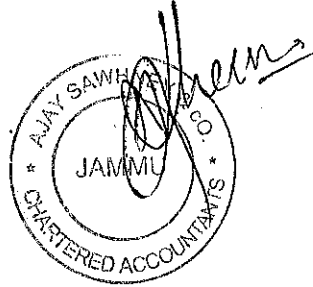
*(Signature)*  
Project Director)  
PROJECT DIRECTOR,  
J&K STATE AIDS PREVENTION &  
CONTROL SOCIETY, JAMMU/SRINAGAR.

Opening balance of Net Current Assets	Amount (Rs.)
Cash in hand	102.00
Trikuta Nagar BDS 6550	244,084.33
DBS JK Bank Dalgate 24259	341,276.08
Advance to Others	117,729.00
Advance to NGOs	935,494.00
Advance to Staff	210,645.20
Advance to District Authorities	2,108,374.72
Inter Unit Fund Transfer	2,359,018.00
	<b>6,316,723.33</b>
Opening balance of Net Current Liabilities	Amount (Rs.)
NACPIII Funds from Other Sources	21,000.00
	<b>21,000.00</b>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	52,749,000.00
Recovery/Deduction of Grants	-16,730,000.00
	<b>36,019,000.00</b>
Utilisation of funds	Amount (Rs.)
IEC	2,587,979.00
Training	10,000.00
Salary	28,323,558.00
Equipment Maintenance	44,256.00
Building Maintenance	10,718.00
Vehicle Maintenance	774,516.00
Travelling Expenses	799,288.00
Rent, Rates & Taxes	1,117,200.00
Telephone/Communication Expenses	137,628.00
Bank Charges	1,147.54
Miscellaneous Expenses	356,584.00
Water and Electricity Charges	109,124.00
Audit Fees	90,400.00
Other Administration Cost	209,650.00
Campaigns	180,877.00
Consumable Items	63,743.00
Meeting Expenses	26,800.00
Office Equipment	32,142.00
	<b>34,875,610.54</b>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Interest from Bank	197,074.00





	<u>197,074.00</u>
<b>Current Liabilities</b>	<b>Amount (Rs.)</b>
NACPIII Funds from Other Sources	21,000.00
	<u>21,000.00</u>
<b>Closing balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
Cash in hand	102.00
Trikuta Nagar BDS 6550	-4,891.92
DBS JK Bank Dalgate 24259	1,260,212.43
Advance to Others	117,729.00
Advance to NGOs	950,494.00
Advance to Staff	210,649.20
Advance to District Authorities	2,763,468.72
Inter Unit Fund Transfer	2,359,018.00
	<u>7,656,781.43</u>



# **AJAY SAWHNEY & CO.**

**CHARTERED ACCOUNTANTS**

## **NACO**

National Aids Control Organisation  
India's Voice Against AIDS

**ANNUAL ACCOUNT**  
OF  
**J&K State AIDS Prevention and Control Society**  
2016-17  
(TI POOL FUND)

90/3, Trikuta Nagar, Jammu  
48, SamanderBagh, Srinagar

Prepared by:

**Ajay Sawhney & Co.**  
Chartered Accountants  
104. 1<sup>st</sup> Floor, North Block, Bahu Plaza,  
Rail Head, Jammu 180012

**104/A, First Floor, North Block,  
Bahu Plaza, Rail Head Complex,  
Jammu - 180012.**

**Ph. : 0191-2471600, (M) 9419185051**

**e-mail : ajaytax@hotmail.com**

# AJAY SAWHNEY & CO.

## CHARTERED ACCOUNTANTS

The Project Director

J&K State AIDS Prevention & Control Society.

90/3, Trikuta Nagar Jammu & 48, SamanderBagh, Srinagar.

Jammu & Kashmir

Subject:- Audit J&K State AIDS Prevention & Control Society, (TI POOL FUND)

Sir/Madam,

We have audited the accompanying financial statement of the J&K State AIDS Prevention & Control Society, (New DBS Fund) for the year ending as on March 31, 2017. Our responsibility is to express an opinion on these financial statements based on our audit.

We 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 that the financial statement is free of material misstatements. An audit includes examining evidence on test basis supporting the amounts, review of internal control disclosures in the financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statement read with observation, if any give a true and fair view of the sources and application of funds and financial position of J&K State Aids control Society for the year ended March 31, 2017 in accordance with consistently applied accounting standards.

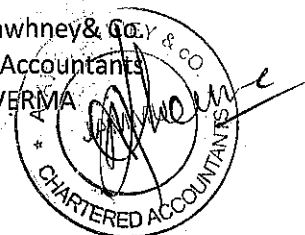
In addition (a) with respect to IFEs, adequate supporting documents have been maintained to support IFRs (b) expenditure which are eligible for the financing under the credit/Grant agreement (c) procurement of goods and service has been carried out as per the procurement manual issued by NACO, GOI AND NGO/CBO guidelines.

End use of funds is not being certified by us.

Place: Jammu

Date: 21.11.2017

For Ajay Sawhney & Co.  
Chartered Accountants  
CA ARUN VERMA



**104/A, First Floor, North Block,  
Bahu Plaza, Rail Head Complex,  
Jammu - 180012.**

**Ph. : 0191-2471600, (M) 9419185051**

**e-mail : ajaytax@hotmail.com**

# AJAY SAWHNEY & CO.

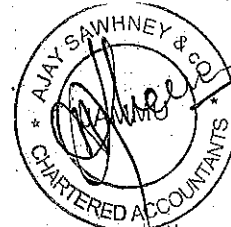
ANNEXURE TO AUDIT REPORT  
**CHARTERED ACCOUNTANTS**  
(TI POOL FUND)  
(For the period 01/04/2016 To 31/03/2017)

A. **General:-**

1. It has been found that the society is maintaining proper books to show Full particulars with supporting documents viz. Purchase order, tender Documents, invoice, vouchers, receipt, pay bills TA bill etc. is maintained.
2. There is an adequate internal control system commensurate with nature of the work of the society for the purchase of medicines supplies, Medical equipment including components and other fixed assets for the Optimum utilization of the material.
3. No instances of theft/embezzlement/misappropriation of the cash have been noticed.
4. No personal expenditure of employees/officers has been charges to Expenditure accounts.
5. Depreciation on the fixed assets has not been charged by the society and fixed assets are valued at the cost price in the books of accounts as per Para 8.2.3 of operational guidelines.
6. No abnormal features affecting the results shown by the income and expenditure accounts.
7. Insurance of machinery, Equipment's, computers, vehicles and employee infidelity is not done. Regarding insurance of cash in Hand, the organization is not maintaining cash and all payments are being made through cheque/RTGS/Transfer.
8. Inventory/ Stock Registers were not authorized by the competent authorities.
9. It has also been observed that heads mentioned in the annual plan do go in line with the financial accounts heads which restricts the basis of comparisons of actual expenditure with budgeted figures.
10. Fixed Assets:-
  - A) Physical verification of fixed assets is done on test check basis.
  - B) None of the peripherals units have given any verification of assets to the society.
  - C) The value of fixed assets in the balance sheet arrived at by adding or deducting the additions or deletions to fixed assets opening balance.

**104/A, First Floor, North Block,  
Bahu Plaza, Rail Head Complex,  
Jammu - 180012.**

**Ph. : 0191-2471600, (M) 9419185051  
e-mail : ajaytax@hotmail.com**



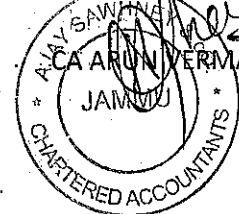
# AJAY SAWHNEY & CO.

## CHARTERED ACCOUNTANTS

- D) None of the peripheral units have provided any information regarding verification of assets to the society.
- E) During the course of Audit, it was observed that both SACS and NGO/SBOs have not insured any of the fixed assets other than vehicles. As per guidelines of financial and procurement systems for NGOs/CBOs, all assets funded by the society need to be insured and premium paid to cover such assets, funded by the society shall form of the project cost.
11. Advances to NGOs: As observed in advances to staff, where society had advanced further amount to staff without adjusting previous advances. Same practice is extended cost.
12. TDS:-All NGOs are not deducting TDS where payment Doctors Rupees Thirty Thousand per annum on account of Honorarium
13. Bank Reconciliation Statement by NGOs were not produced to us for verification.
14. Separate Bank Account by all NGOs/ Periphery are still not being maintained, hence interest earned from Grant in Aid form SACO could not be earmarked.
15. Members Registers are not being maintained by the NGOs and loan received from members are not supported by corroborative documentary evidence.

Place: Jammu  
Dated: 21.11.2017

For Ajay Sawhney & Co.  
Chartered Accountants



104/A, First Floor, North Block,  
Bahu Plaza, Rail Head Complex,  
Jammu - 180012.

Ph. : 0191-2471600, (M) 9419185051  
e-mail : ajaytax@hotmail.com

# AJAY SAWHNEY & CO.

## CHARTERED ACCOUNTANTS

### In Respect of various NGOs :-

#### Jammu Division :-

##### 1 Helping Hand Society

- a) Expenditure of Rs. 22,500/- in relation to Tour & Travelling has been made but tour report should be maintained properly.
- b) Rs. 90,000/- has been shown under miscellaneous Expenses as Doctor Salary on hire; however agreement for the same has not been produced to us.
- c) During the audit we have observed that consumption of medicines is not in tune to justify the purchase.

##### 2 Himalya sewa sang, Qasim Nagar, Narwal

- a) Cash book has been maintained from 01/01/2017 with fund of Rs. 7.50 as opening balance however bank statement shows Rs 14,58,757/-
- b) An amount of Rs. 7,29,375/- has been transferred to Udhampur TI Project but no such authority letter has been produced to us. As per the concerned person the amount was wrongly transfer to the account that pertains to Udhampur TI Project. However no such details have been produced to us regarding this.

##### 3 Regional Educational Society Project

- a) A payment of Rs. 7000/- has been made against bill no 315 dated 19/05/2016 to JK Publicity, however the invoice amount is Rs. 6000/- Payment has been passed by the concerned person but not reviewed by the Project director, Project Manager and accountant.

##### 4 Kashmir Division:-

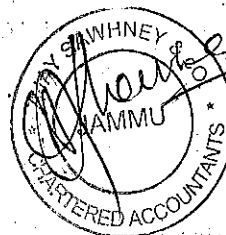
- a) Cash not verified by the Project Director as cash verification certificate wasn't issue
- b) Accounts Ledger should be maintained properly by the NGO.
- c) The place of rented premises not mentioned.
- d) Area of the rented premises also not mentioned.
- e) Number of rooms occupied not mentioned.

##### 5 Aabru Womens Welfare Society:-

- a) As per section 194J of Income Tax Act, 1961 TDS Should be deducted @ 10% on professional services, payment has been made to Doctor Rashid Hameed, against said payment TDS has been deducted @ 6% (as per Utilization Certificate) and TDS certificate wasn't produced on demand. (Same is the case with 2<sup>nd</sup> half)

104/A, First Floor, North Block,  
Bahu Plaza, Rail Head Complex,  
Jammu - 180012.

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e-mail : ajaytax@hotmail.com



**Jammu & Kashmir SACS - TI POOL FUND**

90/3 Trikuta Nagar , Jammu - 180012

National AIDS Control Project - Phase IV

[Draft]

**Balance Sheet**

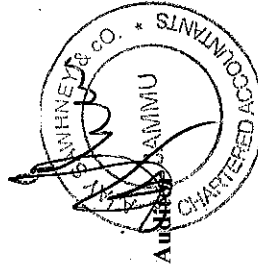
**For The Period From : 01-Apr-2016 To :31-Mar-2017**

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.)
5,674,009.65	GENERAL FUND	01	15,872,668.97	104,467.00	FIXED ASSETS	02	104,467.00
104,467.00	FIXED ASSET FUND		104,467.00	14,831.65	CURRENT ASSETS, LOANS AND ADVANCES		10,472,226.97
<u>5,778,476.65</u>			<u>15,977,135.97</u>	5,659,178.00	CURRENT ASSETS	0301	5,430,416.00
				<u>5,778,476.65</u>	LOANS AND ADVANCES	0401	<u>16,007,109.97</u>

FC/FM/FO

Project Director

PROJECT DIRECTOR  
 NATIONAL AIDS PREVENTION &  
 CONTROL SOCIETY, JAMMU/PHRACHIN



Chief Accounts Officer,  
 J&K State AIDS Control Society  
 Jammu / Srinagar.

General Fund

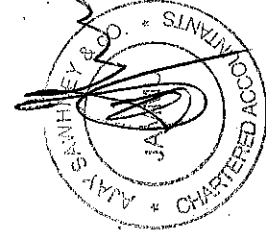
Schedule 01

Particulars	Figures in Rupees	
	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
<b>Opening grant in aid</b>	<b>5,674,009.65</b>	<b>6,150,176.00</b>
<b>Add: Received during the year</b>		
Grant from NACO to SACS	25,014,000.00	2,500,000.00
Recovery/Deduction of Grants	(3,318,000.00)	18,216,020.00
<b>Less: Utilised during the year</b>		
Grants utilised to the extent of revenue expenditure.	(11,497,340.68)	21,192,186.35
<b>Closing grant in aid</b>	<b>15,872,668.97</b>	<b>5,674,009.65</b>

Fixed Asset

Schedule 02

Particulars	Figures in Rupees		
	Opening Balance	Addition	Deletion
Office Equipment (2206)	104,467.00	0.00	0.00
<b>Grand Total</b>	<b>104,467.00</b>	<b>0.00</b>	<b>0.00</b>
			<b>Closing Balance</b>
			104,467.00
			104,467.00



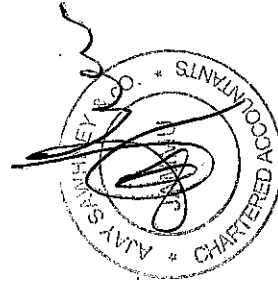


Funds from Other Sources

Schedule 03

Figures in Rupees

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



**CURRENT ASSETS**

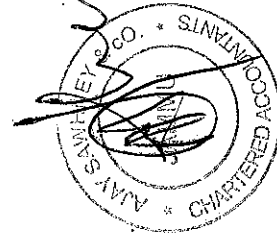
**Schedule 0301**

Figures in Rupees	
Particulars	As at 31-Mar-17 (Rs.)
TIPF-Bank	14,831.65
<b>Total</b>	<b>14,831.65</b>

**LOANS AND ADVANCES**

**Schedule 0401**

Figures in Rupees	
Particulars	As at 31-Mar-17 (Rs.)
Advance to NGOs	622,178.00
Advance to Staff	30,000.00
Inter Unit Fund Transfer	5,007,000.00
<b>Total</b>	<b>5,659,178.00</b>



Jammu & Kashmir SACS - TI POOL FUND

90/3 Trikuta Nagar, Jammu - 180012

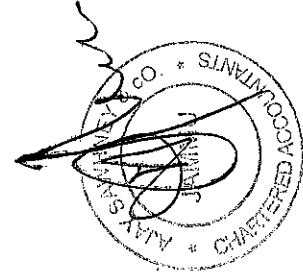
National AIDS Control Project - Phase IV

Income And Expenditure Account

For The Period From : 01-Apr-2016 To :31-Mar-2017



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.)
20,650.00	Medicines	07	59,490.00	156,206.00	Other Income	28	515,257.00
11,000.00	Training and Workshops	08	0.00	21,192,186.35	Grants utilised to the extent of revenue expenditure		11,497,340.68
10,200.00	NGO Services	11	332,853.00				
3,479,072.00	Salary (Pay and Allowances)	13	11,294,391.00				
1,500.00	Maintenance Costs	14	200.00				
17,825,970.35	Operational Expenses	15	325,663.68				
8,500.00		NULL	88,974.00				
<b>21,348,392.35</b>			<b>12,012,597.68</b>	<b>21,348,392.35</b>			<b>12,012,597.68</b>



Other Income

Schedule 28

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Interest from Bank	515,257.00	156,206.00
<b>Total</b>	<b>515,257.00</b>	<b>156,206.00</b>

Medicines

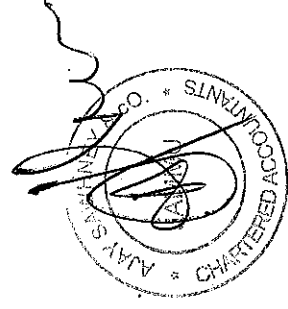
Schedule 07

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
OI Drugs	59,490.00	20,650.00
<b>Total</b>	<b>59,490.00</b>	<b>20,650.00</b>

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Campaigns	0.00	11,000.00
<b>Total</b>	<b>0.00</b>	<b>11,000.00</b>



NGO Services

Schedule 11

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
NGO Services for Priority Interventions	332,853.00	10,200.00
<b>Total</b>	<b>332,853.00</b>	<b>10,200.00</b>

Salary (Pay and Allowances)

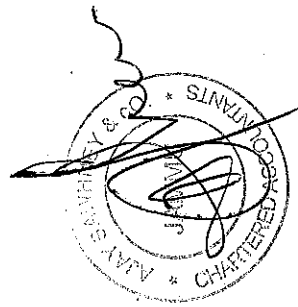
Schedule 13

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Salary	2,203,395.00	3,077,820.00
Honorarium	9,090,996.00	401,252.00
<b>Total</b>	<b>11,294,391.00</b>	<b>3,479,072.00</b>

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Need Based Assistance	200.00	1,500.00
<b>Total</b>	<b>200.00</b>	<b>1,500.00</b>



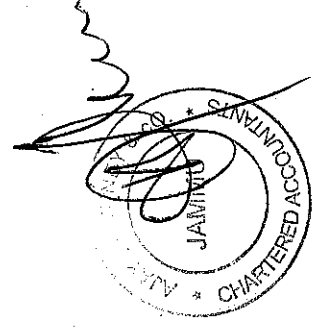
## Operational Expenses

## Schedule 15

Particulars	As at 31-Mar-17 (Rs)	As at 31-Mar-16 (Rs)
Travelling Expenses	16,707.00	72,800.00
Rent, Rates & Taxes	77,800.00	96,000.00
Telephone/Communication Expenses	0.00	17,552,982.00
Bank Charges	202.68	1,391.35
Postage/Courier	11,410.00	6,147.00
Other Administration Cost	130,570.00	88,150.00

## Schedule NULL

Particulars	As at 31-Mar-17 (Rs)	As at 31-Mar-16 (Rs)
Meeting Expenses	88,974.00	8,500.00
<b>Total</b>	<b>88,974.00</b>	<b>8,500.00</b>



**Jammu & Kashmir SACS - TI POOL FUND**

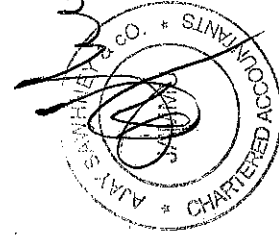
90/3 Trikuta Nagar , Jammu - 180012

National AIDS Control Project - Phase IV

**Receipt And Payment Account**

**For The Period From : 01-Apr-2016 To :31-Mar-2017**

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.)
810,594.00	<b>Opening Balance:</b>			19,331,830.00	LOANS AND ADVANCES	17	9,218,575.00
	Balance with Bank	30	14,831.65	0.00	GENERAL FUND	13	3,318,000.00
20,716,020.00	GENERAL FUND	29	25,014,000.00	10,200.00	NGO Services	23	332,853.00
156,206.00	Other Income	56	515,257.00	2,294,820.00	Salary (Pay and Allowances)	25	2,194,395.00
<u>21,682,820.00</u>			<u>25,544,088.65</u>	31,138.35	Operational Expenses	27	38,012.68
					<b>Closing Balance:</b>		
				14,831.65	Balance with Bank	31	10,472,226.97
				<u>21,682,820.00</u>			<u>25,574,062.65</u>



**GENERAL FUND**

**Schedule 29**

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Grant from NACO to SACS	25,014,000.00	2,500,000.00
Recovery/Deduction of Grants	0.00	18,216,020.00
<b>Total</b>	<b>25,014,000.00</b>	<b>20,716,020.00</b>

**Balance with Bank**

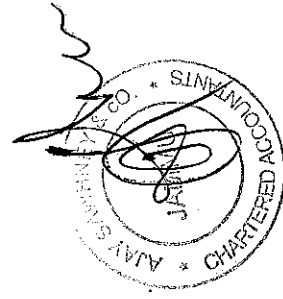
**Schedule 30**

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
TIPF-Bank	14,831.65	810,594.00
<b>Total</b>	<b>14,831.65</b>	<b>810,594.00</b>

**Other Income**

**Schedule 56**

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Interest from Bank	515,257.00	156,206.00
<b>Total</b>	<b>515,257.00</b>	<b>156,206.00</b>





**LOANS AND ADVANCES**

**Schedule 17**

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Advance to NGOs	9,198,575.00	19,301,830.00
Advance to Staff	20,000.00	30,000.00
<b>Total</b>	<b>9,218,575.00</b>	<b>19,331,830.00</b>

**GENERAL FUND**

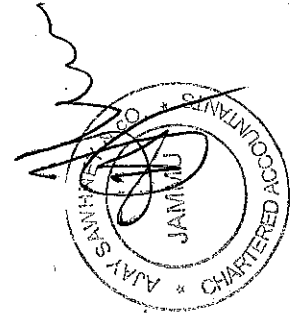
**Schedule 13**

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Recovery/Deduction of Grants	3,318,000.00	0.00
<b>Total</b>	<b>3,318,000.00</b>	<b>0.00</b>

**NGO Services**

**Schedule 23**

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
NGO Services for Priority Interventions	332,853.00	10,200.00
<b>Total</b>	<b>332,853.00</b>	<b>10,200.00</b>



**Salary (Pay and Allowances)**

**Schedule 25**

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Salary	2,194,395.00	2,294,820.00
<b>Total</b>	<b>2,194,395.00</b>	<b>2,294,820.00</b>

**Operational Expenses**

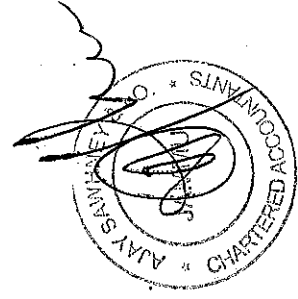
**Schedule 27**

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Travelling Expenses	0.00	23,600.00
Bank Charges	202.68	1,391.35
Postage/Courier	11,410.00	6,147.00
Other Administration Cost	26,400.00	0.00
<b>Total</b>	<b>38,012.68</b>	<b>31,138.35</b>

**Balance with Bank**

**Schedule 31**

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
TIPF-Bank	10,472,226.97	14,831.65
<b>Total</b>	<b>10,472,226.97</b>	<b>14,831.65</b>



# **AJAY SAWHNEY & CO.**

**CHARTERED ACCOUNTANTS**

## **NACO**

National Aids Control Organisation  
India's Voice Against AIDS

**ANNUAL ACCOUNT**  
OF  
**J&K State AIDS Prevention and Control Society**  
2016-17

(NEW DBS )

90/3, Trikuta Nagar, Jammu  
48, SamanderBagh, Srinagar

Prepared by:

**Ajay Sawhney & Co.**  
Chartered Accountants  
104. 1<sup>st</sup> Floor, North Block, Bahu Plaza,  
Rail Head, Jammu 180012

**104/A, First Floor, North Block,  
Bahu Plaza, Rail Head Complex,  
Jammu - 180012.**

**Ph. : 0191-2471600, (M) 9419185051  
e-mail : ajaytax@hotmail.com**

# **AJAY SAWHNEY & CO.**

## **CHARTERED ACCOUNTANTS**

The Project Director

J&K State AIDS Prevention & Control Society.

90/3, Trikuta Nagar Jammu & 48, Samander Bagh, Srinagar.

Jammu & Kashmir

Subject:- Audit J&K State AIDS Prevention & Control Society, (New DBS Fund)

Sir/Madam,

We have audited the accompanying financial statement of the J&K State AIDS Prevention & Control Society, (New DBS Fund) for the year ending as on March 31, 2017. Our responsibility is to express an opinion on these financial statements based on our audit.

We 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 that the financial statement is free of material misstatements. An audit includes examining evidence on test basis supporting the amounts, review of internal control disclosers in the financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statement read with observation, if any give a true and fair view of the sources and application of funds and financial position of J&K State Aids control Society for the year ended March 31, 2017 in accordance with consistently applied accounting standards.

In addition (a) with respect to IFEs, adequate supporting documents have been maintained to support IFRs (b) expenditure which are eligible for the financing under the credit/Grant agreement (c) procurement of goods and service has been carried out as per the procurement manual issued by NACO, GOI AND NGO/CBO guidelines.

End use of funds is not being certified by us.

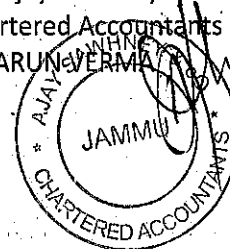
Place: Jammu

Date: 21.11.2017

**104/A, First Floor, North Block,  
Bahu Plaza, Rail Head Complex,  
Jammu - 180012.**

**Ph. : 0191-2471600, (M) 9419185051  
e-mail : ajaytax@hotmail.com**

For Ajay Sawhney & Co.  
Chartered Accountants  
CA ARUN VERMA



# AJAY SAWHNEY & CO.

## CHARTERED ACCOUNTANTS

### ANNEXURE TO AUDIT REPORT

(NEW DBS)

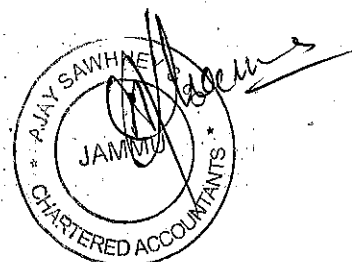
(For the period 01/04/2016 To 31/03/2017)

A. General:-

1. It has been found that the society is maintaining proper books to show Full particulars with supporting documents viz. Purchase order, tender Documents, invoice, vouchers, receipt, pay bills TA bill etc. is maintained.
2. There is an adequate internal control system commensurate with nature of the work of the society for the purchase of medicines supplies, Medical equipment including components and other fixed assets for the Optimum utilization of the material.
3. No instances of theft/embezzlement/misappropriation of the cash have been noticed.
4. No personal expenditure of employees/officers has been charges to Expenditure accounts.
5. Depreciation on the fixed assets has not been charged by the society and fixed assets are valued at the cost price in the books of accounts as per Para 8.2.3 of operational guidelines.
6. No abnormal features affecting the results shown by the income and expenditure accounts.
7. Insurance of machinery, Equipment's, computers, vehicles and employee infidelity is not done. Regarding insurance of cash in Hand, the organization is not maintaining cash and all payments are being made through cheque/RTGS/Transfer.
8. Inventory/ Stock Registers were not authorized by the competent authorities.
9. It has also been observed that heads mentioned in the annual plan do go in line with the financial accounts heads which restricts the basis of comparisons of actual expenditure with budgeted figures.
10. In most of the cases journal vouchers or payment vouchers do not contain signatures of requisite authorities. Also physical vouchers do not contain any reference to the voucher entered in CPMFS except date.

**104/A, First Floor, North Block,  
Bahu Plaza, Rail Head Complex,  
Jammu - 180012.**

**Ph. : 0191-2471600, (M) 9419185051  
e-mail : ajaytax@hotmail.com**



# **AJAY SAWHNEY & CO.**

## **CHARTERED ACCOUNTANTS**

Fixed Assets:-

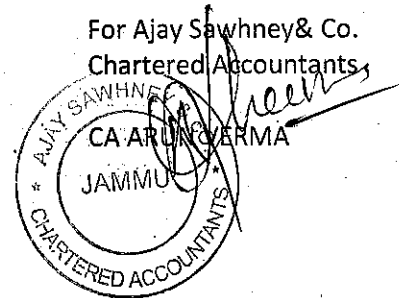
- A) Physical verification of fixed assets is done on test check basis.
- B) None of the peripherals units have given any verification of assets to the society.
- C) The value of fixed assets in the balance sheet arrived at by adding or deducting the additions or deletions to fixed assets opening balance.
- D) None of the peripherals units have provided any information regarding verification of assets to the society.
- E) During the course of Audit, it was observed that both SACS and NGO/SBOs have not insured any of the fixed assets other than vehicles. As per guidelines of financial and procurement systems for NGOs/CBOs, all assets funded by the society need to be insured and premium paid to cover such assets, funded by the society shall form of the project cost.

### **11. TDS:-**

TDS has been deducted, wherever applicable and deposited in time with the appropriate authorities.

- 12. During the course of audit , it is observed that SACS has neither received refund nor adjusted interest earned by the NGOs/periphery on grant as well as Utilization certificates submitted by the NGOs/Periphery.
- 13. Bank Reconciliation Statement were not provided to us.

Place: Jammu  
Dated: 21.11.2017



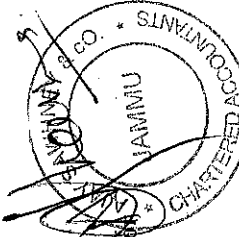
**104/A, First Floor, North Block,  
Bahu Plaza, Rail Head Complex,  
Jammu - 180012.**

**Ph. : 0191-2471600, (M) 9419185051  
e-mail : ajaytax@hotmail.com**

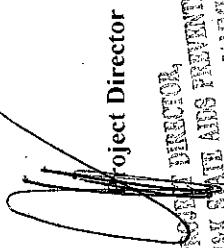
**Balance Sheet**

**For The Period From : 01-Apr-2016 To :31-Mar-2017**

Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
6,295,723.33	<b>GENERAL FUND</b>	01	7,636,186.79	<b>FIXED ASSETS</b>	02	17,675,779.76
17,643,637.76	FIXED ASSET FUND		17,675,779.76	<b>CURRENT ASSETS, LOANS AND ADVANCES</b>		1,255,422.51
	<b>Funds from Other Sources</b>			CURRENT ASSETS	0301	6,401,358.92
21,000.00	CURRENT ASSETS	0301	21,000.00	LOANS AND ADVANCES	0401	25,332,561.19
<u>23,960,361.09</u>			<u>25,332,966.55</u>			<u>25,332,561.19</u>

Auditors  
  
 Chartered Accountants  
 JAMMU

FC/FM/FO  
 Chief Accounts Officer  
 J&K State AIDS Control Society  
 Jammu / Srinagar.

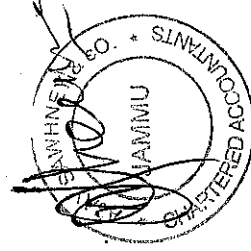
  
 Project Director  
 Project Director,  
 J&K State AIDS Prevention &  
 Control Society Jammu/Srinagar.

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
<b>Opening grant in aid</b>	<b>6,295,723.33</b>	<b>8,202,984.11</b>
<b>Add: Received during the year</b>		
Grant from NACO to SACS	52,749,000.00	74,818,000.00
Recovery/Deduction of Grants	(16,730,000.00)	29,704,851.00
NACPIII Closure	0.00	1,014.00
<b>Less: Utilised during the year</b>		
Grants utilised to the extent of revenue expenditure	(34,646,394.54)	46,317,838.78
Grants utilised to the extent of fixed asset expenditure	(32,142.00)	701,557.00
<b>Closing grant in aid</b>	<b>7,636,186.79</b>	<b>6,295,723.33</b>



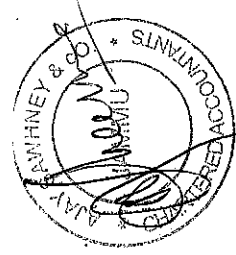


## Fixed Asset

## Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipments (2203)	129,425.00	0.00	0.00	129,425.00
Equipment (Other) (2204)	433,368.00	0.00	0.00	433,368.00
Furniture, Fixtures & Supplies (2202)	820,244.00	0.00	0.00	820,244.00
NACPIII Blood Bank Equipments (2403)	3,406,200.00	0.00	0.00	3,406,200.00
NACPIII Civil Works (2401)	4,907,361.00	0.00	0.00	4,907,361.00
NACPIII Equipment (Other) (2404)	462,266.00	0.00	0.00	462,266.00
NACPIII Furniture, Fixtures & Supplies (2402)	200,513.00	0.00	0.00	200,513.00
NACPIII Office Equipment (2406)	4,553,494.26	0.00	0.00	4,553,494.26
NACPIII Vehicles (2405)	560,150.50	0.00	0.00	560,150.50
Office Equipment (2206)	2,170,616.00	32,142.00	0.00	2,202,758.00
<b>Grand Total</b>	<b>17,643,637.76</b>	<b>32,142.00</b>	<b>0.00</b>	<b>17,675,779.76</b>

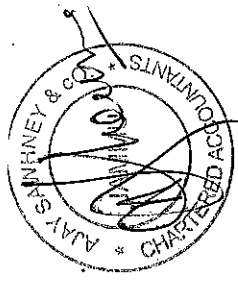


**Schedule 03**

**Funds from Other Sources**

Figures in Rupees

Particulars	Opening Balance	Grant Received	Grant Utilised/ Refunded	Closing Balance
UNICEF (1.)	21,000.00	0.00	0.00	21,000.00
<b>Grand Total</b>	<b>21,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>21,000.00</b>



**CURRENT ASSETS**

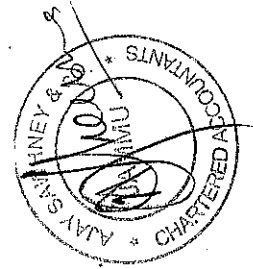
**Schedule 0301**

Particulars	Figures in Rupees	
	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Cash in hand	102.00	102.00
Trikuta Nagar BDS 6550	4,891.92	244,084.33
DBS JK Bank Dalgate 24259	1,260,212.43	341,276.08
<b>Total</b>	<b>1,255,422.51</b>	<b>585,462.41</b>

**LOANS AND ADVANCES**

**Schedule 0401**

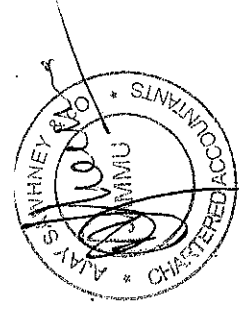
Particulars	Figures in Rupees	
	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Advance to Others	117,729.00	117,729.00
Advance to NGOs	950,494.00	935,494.00
Advance to Staff	210,649.20	210,645.20
Advance to District Authorities	2,763,468.72	2,108,374.72
Inter Unit Fund Transfer	2,359,018.00	2,359,018.00
<b>Total</b>	<b>6,401,358.92</b>	<b>5,731,260.92</b>



**Income And Expenditure Account**

**For The Period From : 01-Apr-2016 To :31-Mar-2017**

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.)
10,008,353.00	IEC		2,587,979.00	372,252.00	Other Income	28	197,074.00
82,800.00	Surveillance		0.00	46,317,838.78	Grants utilised to the extent of revenue expenditure		34,646,394.54
72,620.00	Kits and Other Lab Supplies	06	63,743.00				
1,498,130.00	Training and Workshops	08	190,877.00				
30,680,163.00	Salary (Pay and Allowances)	13	28,323,558.00				
937,456.00	Maintenance Costs	14	829,490.00				
3,410,568.78	Operational Expenses	15	2,847,821.54				
0.00		NULL	26,800.00				
<b>46,690,090.78</b>			<b>34,843,468.54</b>	<b>46,690,090.78</b>			<b>34,843,468.54</b>



**Other Income**

**Schedule 28**

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Interest from Bank	197,074.00	372,252.00
<b>Total</b>	<b>197,074.00</b>	<b>372,252.00</b>

**Kits and Other Lab Supplies**

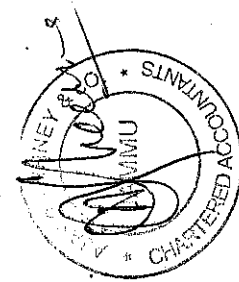
**Schedule 06**

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Consumable Items	63,743.00	72,620.00
<b>Total</b>	<b>63,743.00</b>	<b>72,620.00</b>

**Training and Workshops**

**Schedule 08**

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Training	10,000.00	816,708.00
Campaigns	180,877.00	681,422.00
<b>Total</b>	<b>190,877.00</b>	<b>1,498,130.00</b>



Salary (Pay and Allowances)

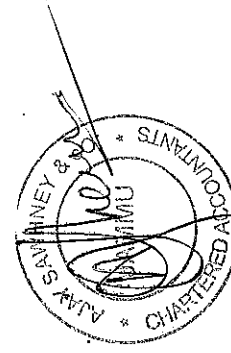
Schedule 13

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Salary	28,323,558.00	30,238,955.00
Honorarium	0.00	441,208.00
<b>Total</b>	<b>28,323,558.00</b>	<b>30,680,163.00</b>

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Equipment Maintenance	44,256.00	39,794.00
Building Maintenance	10,718.00	152,000.00
Vehicle Maintenance	774,516.00	745,662.00
<b>Total</b>	<b>829,490.00</b>	<b>937,456.00</b>



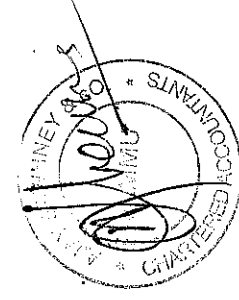
## Operational Expenses

## Schedule 15

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Travelling Expenses	799,288.00	1,293,310.00
Rent, Rates & Taxes	1,117,200.00	532,000.00
Telephone/Communication Expenses	137,628.00	226,641.00
Bank Charges	1,147.54	386.78
Miscellaneous Expenses	356,584.00	654,283.00
Printing & Stationery	0.00	2,287.00
Water and Electricity Charges	109,124.00	188,384.00
Audit Fees	90,400.00	149,159.00
Legal Expenses	0.00	22,200.00
Postage/Courier	0.00	12,670.00
Other Administration Cost	209,650.00	257,550.00
Contingency	0.00	71,698.00

## Schedule NULL

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Meeting Expenses	26,800.00	0.00
<b>Total</b>	<b>26,800.00</b>	<b>0.00</b>



**Jammu & Kashmir SACS - NEW DBS**

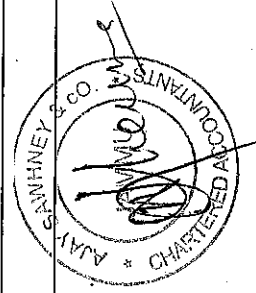
90/3 Trikuta Nagar , Jammu - 180012

National AIDS Control Project - Phase IV

**Receipt And Payment Account**

**For The Period From : 01-Apr-2016 To :31-Mar-2017**

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>			2,534,468.72	LOANS AND ADVANCES	17	2,240,636.00
102.00	Cash in hand		102.00	29,704,851.00	GENERAL FUND	13	16,730,000.00
1,144,686.91	Balance with Bank	30	585,360.41	640,189.00	FIXED ASSETS	16	32,142.00
212,000.00	LOANS AND ADVANCES	17	0.00	13,620.00	Kits and Other Lab Supplies	18	63,743.00
74,818,000.00	GENERAL FUND	29	52,749,000.00	966,393.00	Training and Workshops	20	28,410.00
372,252.00	Other Income	56	197,074.00	30,628,573.00	Salary (Pay and Allowances)	25	28,323,558.00
<b>76,547,040.91</b>			<b>53,531,536.41</b>	886,271.00	Maintenance Costs	26	829,490.00
				2,888,707.78	Operational Expenses	27	2,548,446.54
				0.00	IEC	NULL	26,800.00
				7,698,505.00	<b>Closing Balance:</b>		1,479,283.00
				102.00	Cash in hand		102.00
				585,360.41	Balance with Bank	31	1,255,320.51
				<b>76,547,040.91</b>			<b>53,531,131.05</b>





**LOANS AND ADVANCES**

**Schedule 17**

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Inter Unit Fund Transfer	0.00	212,000.00
<b>Total</b>	<b>0.00</b>	<b>212,000.00</b>

**GENERAL FUND**

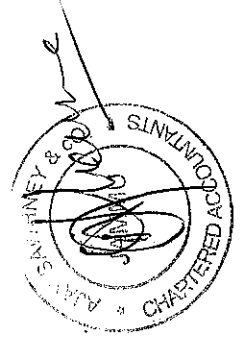
**Schedule 29**

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Grant from NACO to SACS	52,749,000.00	74,818,000.00
<b>Total</b>	<b>52,749,000.00</b>	<b>74,818,000.00</b>

**Balance with Bank**

**Schedule 30**

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Trikuta Nagar BDS 6550	244,084.33	415,615.72
DBS JK Bank Dalgate 24259	341,276.08	729,071.19
<b>Total</b>	<b>585,360.41</b>	<b>1,144,686.91</b>



**Other Income**

**Schedule 56**

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Interest from Bank	197,074.00	372,252.00
<b>Total</b>	<b>197,074.00</b>	<b>372,252.00</b>

**LOANS AND ADVANCES**

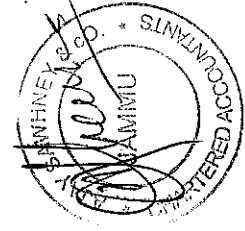
**Schedule 17**

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Advance to Others	0.00	20,000.00
Advance to NGOs	795,000.00	200,000.00
Advance to Staff	383,486.00	568,141.00
Advance to District Authorities	1,062,150.00	1,746,327.72
<b>Total</b>	<b>2,240,636.00</b>	<b>2,534,468.72</b>

**GENERAL FUND**

**Schedule 13**

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Recovery/Deduction of Grants	16,730,000.00	29,704,851.00
<b>Total</b>	<b>16,730,000.00</b>	<b>29,704,851.00</b>



**FIXED ASSETS**

**Schedule 16**

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Furniture, Fixtures & Supplies	0.00	314,333.00
Office Equipment	32,142.00	325,856.00
<b>Total</b>	<b>32,142.00</b>	<b>640,189.00</b>

**Kits and Other Lab Supplies**

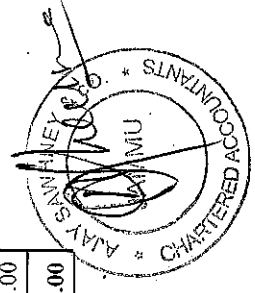
**Schedule 18**

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Consumable Items	63,743.00	13,620.00
<b>Total</b>	<b>63,743.00</b>	<b>13,620.00</b>

**Training and Workshops**

**Schedule 20**

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Training	0.00	748,193.00
Campaigns	28,410.00	218,200.00
<b>Total</b>	<b>28,410.00</b>	<b>966,393.00</b>



Salary (Pay and Allowances)

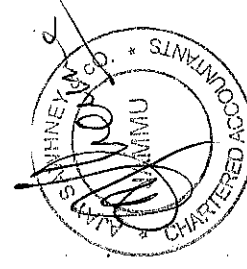
Schedule 25

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Salary	28,323,558.00	30,238,955.00
Honorarium	0.00	389,618.00
<b>Total</b>	<b>28,323,558.00</b>	<b>30,628,573.00</b>

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Equipment Maintenance	44,256.00	39,794.00
Building Maintenance	10,718.00	152,000.00
Vehicle Maintenance	774,516.00	694,477.00
<b>Total</b>	<b>829,490.00</b>	<b>886,271.00</b>



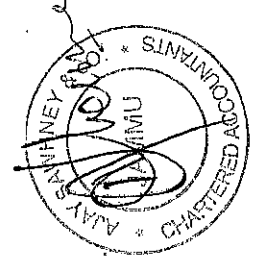
## Operational Expenses

Schedule 27

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Travelling Expenses	769,288.00	1,293,310.00
Rent, Rates & Taxes	1,117,200.00	532,000.00
Telephone/Communication Expenses	126,836.00	226,641.00
Bank Charges	1,147.54	386.78
Miscellaneous Expenses	98,001.00	259,201.00
Water and Electricity Charges	109,124.00	188,384.00
Audit Fees	90,400.00	149,159.00
Legal Expenses	0.00	22,200.00
Postage/Courier	0.00	12,500.00
Other Administration Cost	209,650.00	204,926.00

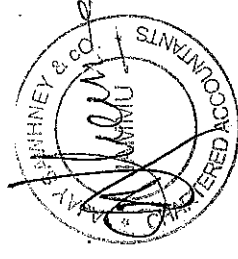
## Schedule NULL

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Meeting Expenses	26,800.00	0.00
<b>Total</b>	<b>26,800.00</b>	<b>0.00</b>



**Balance with Bank** Schedule 31

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Cheque in Transit	0.00	0.00
Trikuta Nagar BDS 6550	-4,891.92	244,084.33
DBS JK Bank Dalgate 24259	1,260,212.43	341,276.08
<b>Total</b>	<b>1,255,320.51</b>	<b>585,360.41</b>



# **AJAY SAWHNEY & CO.**

**CHARTERED ACCOUNTANTS**

## **NACO**

National Aids Control Organisation  
India's Voice Against AIDS

**ANNUAL ACCOUNT**  
OF  
**J&K State AIDS Prevention and Control Society**  
2016-17  
(GLOBAL RCC-IV)

90/3, Trikuta Nagar, Jammu  
48, SamanderBagh, Srinagar

Prepared by:

## **CA**

Ajay Sawhney & Co.  
Chartered Accountants  
104. 1<sup>st</sup> Floor, North Block, Bahu Plaza,  
Rail Head, Jammu 180012

**104/A, First Floor, North Block,  
Bahu Plaza, Rail Head Complex,  
Jammu - 180012.**

**Ph. : 0191-2471600, (M) 9419185051  
e-mail : ajaytax@hotmail.com**

# **AJAY SAWHNEY & CO.**

## **CHARTERED ACCOUNTANTS**

### **ANNEXURE TO AUDIT REPORT**

**(Global Fund RCC-IV)**

**(For the period 01/04/2016 To 31/03/2017)**

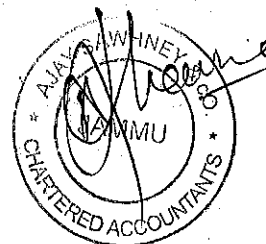
**A. General:-**

1. It has been found that the society is maintaining proper books to show Full particulars with supporting documents viz. Purchase order, tender Documents, invoice, vouchers, receipt, pay bills TA bill etc. is maintained.
2. There is an adequate internal control system commensurate with nature of the work of the society for the purchase of medicines supplies, Medical equipment including components and other fixed assets for the Optimum utilization of the material.
3. No instances of theft/embezzlement/misappropriation of the cash have been noticed.
4. No personal expenditure of employees/officers has been charges to Expenditure accounts.
5. Depreciation on the fixed assets has not been charged by the society and fixed assets are valued at the cost price in the books of accounts as per Para 8.2.3 of operational guidelines.
6. No abnormal features affecting the results shown by the income and expenditure accounts.
7. Insurance of machinery, Equipment's, computers, vehicles and employee infidelity is not done. Regarding insurance of cash in Hand, the organization is not maintaining cash and all payments are being made through cheque/RTGS/Transfer.
8. Inventory/ Stock Registers were not authorized by the competent authorities.
9. It has also been observed that heads mentioned in the annual plan do go in line with the financial accounts heads which restricts the basis of comparisons of actual expenditure with budgeted figures.

**10. Fixed Assets:-**

**104/A, First Floor, North Block,  
Bahu Plaza, Rail Head Complex,  
Jammu - 180012.**

**Ph. : 0191-2471600, (M) 9419185051  
e-mail : ajaytax@hotmail.com**





# AJAY SAWHNEY & CO.

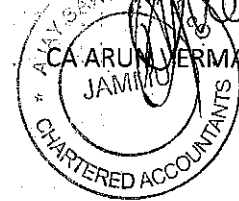
## CHARTERED ACCOUNTANTS

- A) Physical verification of fixed assets is done on test check basis.
- B) None of the peripherals units have given any verification of assets to the society.
- C) The value of fixed assets in the balance sheet arrived at by adding or deducting the additions or deletions to fixed assets opening balance.
- D) None of the peripherals units have provided any information regarding verification of assets to the society.
- E) During the course of Audit, it was observed that both SACS and NGO/SBOs have not insured any of the fixed assets other than vehicles. As per guidelines of financial and procurement systems for NGOs/CBOs, all assets funded by the society need to be insured and premium paid to cover such assets, funded by the society shall form of the project cost.

12 TDS has been deducted, wherever applicable and deposited in time with the appropriate authorities.

Place: Jammu  
Dated: 21.11.2017

For Ajay Sawhney & Co.  
Chartered Accountants



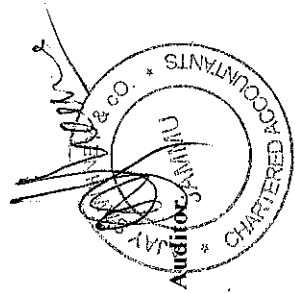
104/A, First Floor, North Block,  
Bahu Plaza, Rail Head Complex,  
Jammu - 180012.

Ph. : 0191-2471600, (M) 9419185051  
e-mail : ajaytax@hotmail.com

**Balance Sheet**

**For The Period From : 01-Apr-2016 To :31-Mar-2017**

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.)
831,451.13	GENERAL FUND	01	584,394.13	1,754,155.00	FIXED ASSETS	02	1,754,155.00
1,754,155.00	FIXED ASSET FUND		1,754,155.00	641.13	CURRENT ASSETS, LOANS AND ADVANCES	0301	157,528.13
<u>2,585,606.13</u>			<u>2,338,549.13</u>	830,810.00	CURRENT ASSETS	0401	426,866.00
				<u>2,585,606.13</u>	LOANS AND ADVANCES		<u>2,338,549.13</u>



FC/FM/FO  
*(Signature)*  
 Chief Accounts Officer,  
 J&K State AIDS Control Society,  
 Jammu / Srinagar.

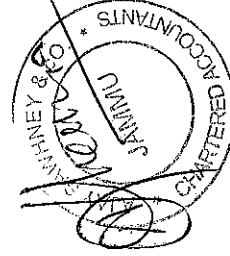
*(Signature)*  
 Project Director  
 PROJECT DIRECTOR,  
 NATIONAL AIDS PREVENTION &  
 CONTROL SOCIETY, JAMMU/SRINAGAR

**General Fund**

**Schedule 01**

Figures in Rupees

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
<b>Opening grant in aid</b>	<b>831,451.13</b>	<b>1,314,236.13</b>
<b>Add: Received during the year</b>		
Global Fund - V I	0.00	14,256.00
Grant from NACO to SACS	2,031,000.00	0.00
Recovery/Deduction of Grants	2,578,000.00	4,025,081.00
<b>Less: Utilised during the year</b>		
Grants utilised to the extent of revenue expenditure	(4,856,057.00)	4,493,610.00
<b>Closing grant in aid</b>	<b>584,394.13</b>	<b>831,451.13</b>



**Fixed Asset**

**Schedule 02**

Figures in Rupees

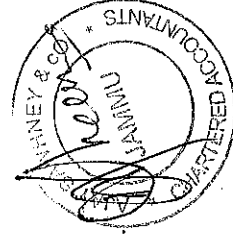
Particulars	Opening Balance	Addition	Deletion	Closing Balance
Civil Works (2201)	919,390.00	0.00	0.00	919,390.00
Furniture, Fixtures & Supplies (2202)	102,365.00	0.00	0.00	102,365.00
Office Equipment (2206)	732,400.00	0.00	0.00	732,400.00
<b>Grand Total</b>	<b>1,754,155.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,754,155.00</b>

**Funds from Other Sources**

**Schedule 03**

Figures in Rupees

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



**CURRENT ASSETS**

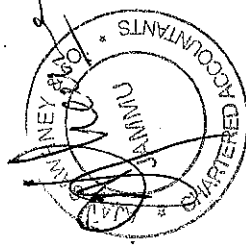
**Schedule 0301**

Figures in Rupees	
Particulars	As at 31-Mar-17 (Rs.)
J&K Bank, Trikuta Nagar, GFATM-VI	157,528.13
<b>Total</b>	<b>157,528.13</b>

**LOANS AND ADVANCES**

**Schedule 0401**

Figures in Rupees	
Particulars	As at 31-Mar-17 (Rs.)
Advance to Staff	2,805.00
Advance to District Authorities	424,061.00
<b>Total</b>	<b>426,866.00</b>





**Jammu & Kashmir SACS - CST**

90/3 Trikuta Nagar , Jammu - 180012

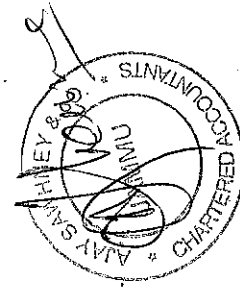
National AIDS Control Project - Phase IV

**Income And Expenditure Account**

**For The Period From : 01-Apr-2016 To :31-Mar-2017**

[Draft]

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.)
87,620.00	Kits and Other Lab Supplies	06	25,000.00	10,263.00	Other Income	28	8,147.00
0.00	Medicines	07	133,313.00	4,493,610.00	Grants utilised to the extent of revenue expenditure		4,856,057.00
20,000.00	Training and Workshops	08	0.00				
4,382,963.00	Salary (Pay and Allowances)	13	4,451,187.00				
13,290.00	Operational Expenses	15	254,704.00				
<b>4,503,873.00</b>			<b>4,864,204.00</b>	<b>4,503,873.00</b>			<b>4,864,204.00</b>



Other Income

Schedule 28

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Interest from Bank	8,147.00	10,263.00
<b>Total</b>	<b>8,147.00</b>	<b>10,263.00</b>

Kits and Other Lab Supplies

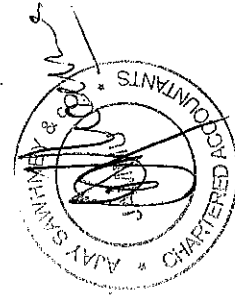
Schedule 06

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Consumable Items	25,000.00	87,620.00
<b>Total</b>	<b>25,000.00</b>	<b>87,620.00</b>

Medicines

Schedule 07

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
OI Drugs	133,313.00	0.00
<b>Total</b>	<b>133,313.00</b>	<b>0.00</b>



Training and Workshops

Schedule 08

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Training	0.00	20,000.00
<b>Total</b>	<b>0.00</b>	<b>20,000.00</b>

Salary (Pay and Allowances)

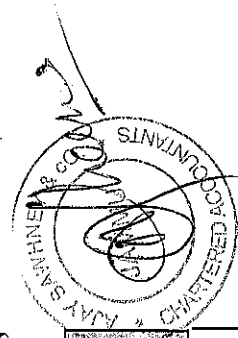
Schedule 13

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Salary	4,451,187.00	4,382,963.00
<b>Total</b>	<b>4,451,187.00</b>	<b>4,382,963.00</b>

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Bank Charges	3.00	0.00
Postage/Courier	9,070.00	13,290.00
Contingency	245,631.00	0.00
<b>Total</b>	<b>254,704.00</b>	<b>13,290.00</b>





**Receipt And Payment Account**

**For The Period From : 01-Apr-2016 To :31-Mar-2017**

RECEIPTS		PAYMENTS		Figures for the current Period (Rs.)	Schedule Reference	Figures for the current Period (Rs.)
Figures for the previous Period (Rs.)	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	Schedule Reference	Figures for the current Period (Rs.)	
<b>Opening Balance:</b>						
0.00		0.00	14,256.00	GENERAL FUND	13	0.00
483,426.13		641.13	87,620.00	Kits and Other Lab Supplies	18	0.00
4,025,081.00	30	4,609,000.00	20,000.00	Training and Workshops	20	0.00
10,263.00	29	8,147.00	4,382,963.00	Salary (Pay and Allowances)	25	4,451,187.00
<b>4,518,770.13</b>	56	<b>4,617,788.13</b>	13,290.00	Operational Expenses	27	9,073.00
				<b>Closing Balance:</b>		
			0.00	Cash in hand		0.00
			641.13	Balance with Bank	31	157,528.13
			<b>4,518,770.13</b>			<b>4,617,788.13</b>

Chartered Accountant

**GENERAL FUND**

**Schedule 29**

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Grant from NACO to SACS	2,031,000.00	0.00
Recovery/Deduction of Grants	2,578,000.00	4,025,081.00
<b>Total</b>	<b>4,609,000.00</b>	<b>4,025,081.00</b>

**Balance with Bank**

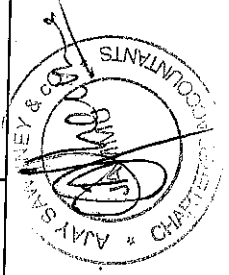
**Schedule 30**

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
J&K Bank, Trikuta Nagar, GFATM-VI	641.13	483,426.13
<b>Total</b>	<b>641.13</b>	<b>483,426.13</b>

**Other Income**

**Schedule 56**

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Interest from Bank	8,147.00	10,263.00
<b>Total</b>	<b>8,147.00</b>	<b>10,263.00</b>



**GENERAL FUND**

**Schedule 13**

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Global Fund - V I	0.00	14,256.00
<b>Total</b>	<b>0.00</b>	<b>14,256.00</b>

**Kits and Other Lab Supplies**

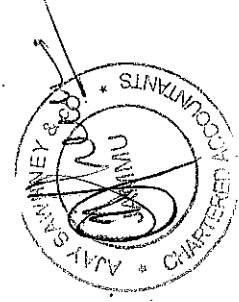
**Schedule 18**

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Consumable Items	0.00	87,620.00
<b>Total</b>	<b>0.00</b>	<b>87,620.00</b>

**Training and Workshops**

**Schedule 20**

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Training	0.00	20,000.00
<b>Total</b>	<b>0.00</b>	<b>20,000.00</b>



Salary (Pay and Allowances)

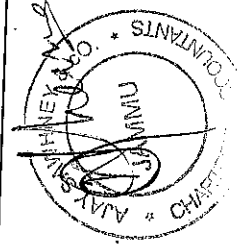
Schedule 25	
Particulars	As at 31-Mar-17 (Rs.)
Salary	4,451,187.00
<b>Total</b>	<b>4,451,187.00</b>
	As at 31-Mar-16 (Rs.)
	4,382,963.00
	<b>4,382,963.00</b>

Operational Expenses

Schedule 27	
Particulars	As at 31-Mar-17 (Rs.)
Bank Charges	3.00
Postage/Courier	9,070.00
<b>Total</b>	<b>9,073.00</b>
	As at 31-Mar-16 (Rs.)
	0.00
	13,290.00
	<b>13,290.00</b>

Balance with Bank

Schedule 31	
Particulars	As at 31-Mar-17 (Rs.)
J&K Bank, Trikuta Nagar, GFATM-VI	157,528.13
<b>Total</b>	<b>157,528.13</b>
	As at 31-Mar-16 (Rs.)
	641.13
	<b>641.13</b>



# **AJAY SAWHNEY & CO.**

**CHARTERED ACCOUNTANTS**

## **NACO**

*National Aids Control Organisation  
India's Voice Against AIDS*

**ANNUAL ACCOUNT**  
OF  
**J&K State AIDS Prevention and Control Society**  
2016-17  
(GLOBAL FUND RCC- II)

90/3, Trikuta Nagar, Jammu  
48, SamanderBagh, Srinagar

Prepared by:

**Ajay Sawhney & Co.**  
Chartered Accountants  
104. 1<sup>st</sup> Floor, North Block, Bahu Plaza,  
Rail Head, Jammu 180012

**104/A, First Floor, North Block,  
Bahu Plaza, Rail Head Complex,  
Jammu - 180012.**

**Ph. : 0191-2471600, (M) 9419185051  
e-mail : ajaytax@hotmail.com**

# **AJAY SAWHNEY & CO.**

## **CHARTERED ACCOUNTANTS**

The Project Director

J&K State AIDS Prevention & Control Society.

90/3, Trikuta Nagar Jammu & 48, SamanderBagh, Srinagar.

Jammu & Kashmir

Subject:- Audit J&K State AIDS Prevention & Control Society, (GLOBAL FUND RCC -II)

Sir/Madam,

We have audited the accompanying financial statement of the J&K State AIDS Prevention & Control Society, (GLOBAL FUND RCC –II) for the year ending as on March 31, 2017. Our responsibility is to express an opinion on these financial statements based on our audit.

We 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 that the financial statement is free of material misstatements. An audit includes examining evidence on test basis supporting the amounts, review of internal control disclosures in the financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

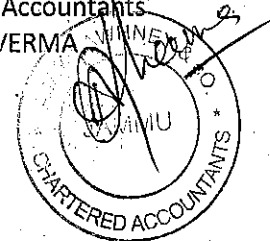
In our opinion, the financial statement read with observation, if any give a true and fair view of the sources and application of funds and financial position of J&K State Aids control Society for the year ended March 31, 2017 in accordance with consistently applied accounting standards.

In addition (a) with respect to IFEs, adequate supporting documents have been maintained to support IFRs (b) expenditure which are eligible for the financing under the credit/Grant agreement (c) procurement of goods and service has been carried out as per the procurement manual issued by NACO, GOI AND NGO/CBO guidelines.

End use of funds is not being certified by us.

Place: Jammu  
Date: 21.11.2017

For Ajay Sawhney & Co.  
Chartered Accountants  
CA ARUN VERMA



**104/A, First Floor, North Block,  
Bahu Plaza, Rail Head Complex,  
Jammu - 180012.**

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e-mail : ajaytax@hotmail.com**

# AJAY SAWHNEY & CO.

## CHARTERED ACCOUNTANTS

### ANNEXURE TO AUDIT REPORT

(Global Fund RCC-II)

(For the period 01/04/2016 To 31/03/2017)

A. General:-

1. It has been found that the society is maintaining proper books to show Full particulars with supporting documents viz. Purchase order, tender Documents, invoice, vouchers, receipt, pay bills TA bill etc. is maintained.
2. There is an adequate internal control system commensurate with nature of the work of the society for the purchase of medicines supplies, Medical equipment including components and other fixed assets for the Optimum utilization of the material.
3. No instances of theft/embezzlement/misappropriation of the cash have been noticed.
4. No personal expenditure of employees/officers has been charges to Expenditure accounts.
5. Depreciation on the fixed assets has not been charged by the society and fixed assets are valued at the cost price in the books of accounts as per Para 8.2.3 of operational guidelines.
6. No abnormal features affecting the results shown by the income and expenditure accounts.
7. Insurance of machinery, Equipment's, computers, vehicles and employee infidelity is not done. Regarding insurance of cash in Hand, the organization is not maintaining cash and all payments are being made through cheque/RTGS/Transfer.
8. Inventory/ Stock Registers were not authorized by the competent authorities.
9. It has also been observed that heads mentioned in the annual plan do go in line with the financial accounts heads which restricts the basis of comparisons of actual expenditure with budgeted figures.

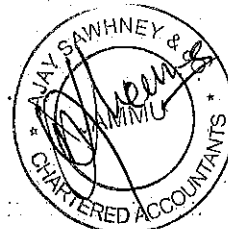
10. Fixed Assets:-

- A) Physical verification of fixed assets is done on test check basis.
- B) None of the peripherals units have given any verification of assets to the society.

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Bahu Plaza, Rail Head Complex,  
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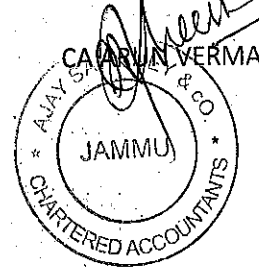
# AJAY SAWHNEY & CO.

## CHARTERED ACCOUNTANTS

- C) The value of fixed assets in the balance sheet arrived at by adding or deducting the additions or deletions to fixed assets opening balance.
- D) None of the peripherals units have provided any information regarding verification of assets to the society.
- E) During the course of Audit, it was observed that both SACS and NGO/SBOs have not insured any of the fixed assets other than vehicles. As per guidelines of financial and procurement systems for NGOs/CBOs, all assets funded by the society need to be insured and premium paid to cover such assets, funded by the society shall form of the project cost.
- 12 TDS has been deducted, wherever applicable and deposited in time with the appropriate authorities.

Place: Jammu  
Dated 21.11.2017

For Ajay Sawhney & Co.  
Chartered Accountants



104/A, First Floor, North Block,  
Bahu Plaza, Rail Head Complex,  
Jammu - 180012.

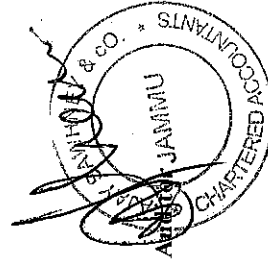
Ph. : 0191-2471600, (M) 9419185051  
e-mail : ajaytax@hotmail.com



**Balance Sheet**

For The Period From : 01-Apr-2016 To :31-Mar-2017

Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
12,305,677.64	GENERAL FUND	01	13,196,339.59	FIXED ASSETS	02	3,075,194.00
3,075,194.00	FIXED ASSET FUND		3,075,194.00	CURRENT ASSETS, LOANS AND ADVANCES	0301	733,604.59
				CURRENT ASSETS	0401	12,462,735.00
<u>15,380,871.64</u>			<u>16,271,533.59</u>	LOANS AND ADVANCES		<u>16,271,533.59</u>



FC/RM/FO  
 Chief Accounts Officer  
 National AIDS Control Society  
 Jammu / Jammu.

Project Director  
 Project Director,  
 National AIDS Control Society  
 Jammu / Jammu.

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
<b>Opening grant in aid</b>	<b>12,305,677.64</b>	<b>12,791,273.64</b>
<b>Add: Received during the year</b>		
Grant from NACO to SACS	5,993,000.00	8,621,000.00
Recovery/Deduction of Grants	10,483,000.00	7,463,750.00
<b>Less: Utilised during the year</b>		
Grants utilised to the extent of revenue expenditure	(15,585,338.05)	16,474,701.00
Grants utilised to the extent of fixed asset expenditure	0.00	95,645.00
<b>Closing grant in aid</b>	<b>13,196,339.59</b>	<b>12,305,677.64</b>



Fixed Asset

Schedule 02

Figures in Rupees

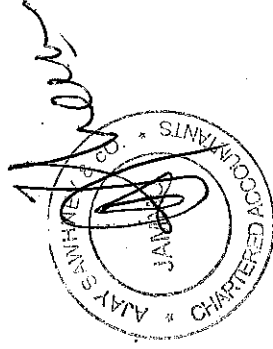
Particulars	Opening Balance	Addition	Deletion	Closing Balance
Equipment (Other) (2204)	1,608,300.00	0.00	0.00	1,608,300.00
Office Equipment (2206)	1,466,894.00	0.00	0.00	1,466,894.00
<b>Grand Total</b>	<b>3,075,194.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,075,194.00</b>

**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**

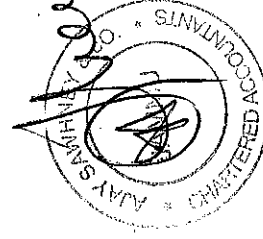
**Schedule 0301**

Figures in Rupees	
Particulars	As at 31-Mar-17 (Rs.)
J&K Bank Old Secretrait, Srg GF-II	8,741.64
<b>Total</b>	<b>8,741.64</b>

**LOANS AND ADVANCES**

**Schedule 0401**

Figures in Rupees	
Particulars	As at 31-Mar-17 (Rs.)
Advance to Staff	160,411.00
Advance to District Authorities	223,459.00
Inter Unit Fund Transfer	11,913,066.00
<b>Total</b>	<b>12,296,936.00</b>



**Jammu & Kashmir SACS - ICTC**

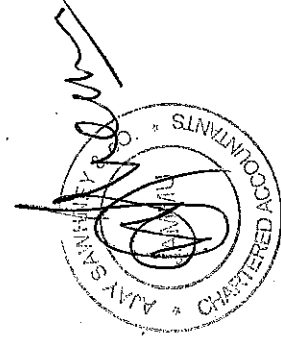
90/3 Trikuta Nagar , Jammu - 180012

National AIDS Control Project - Phase IV

**Receipt And Payment Account**

**For The Period From : 01-Apr-2016 To :31-Mar-2017**

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>			0.00	LOANS AND ADVANCES	17	166,100.00
472,248.64	Balance with Bank	30	8,741.64	95,645.00	FIXED ASSETS	16	0.00
7,500.00	LOANS AND ADVANCES	17	0.00	37,578.00	Training and Workshops	20	0.00
16,084,750.00	GENERAL FUND	29	16,476,000.00	16,458,793.00	Salary (Pay and Allowances)	25	15,269,487.00
57,859.00	Other Income	56	49,394.00	0.00	Maintenance Costs	26	361,778.00
<u>16,622,357.64</u>			<u>16,534,135.64</u>	21,600.00	Operational Expenses	27	3,166.05
				8,741.64	<b>Closing Balance:</b>		
				<u>16,622,357.64</u>	Balance with Bank	31	733,604.59
							<u>16,534,135.64</u>



**LOANS AND ADVANCES**

**Schedule 17**

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Advance to District Authorities	0.00	7,500.00
<b>Total</b>	<b>0.00</b>	<b>7,500.00</b>

**GENERAL FUND**

**Schedule 29**

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Grant from NACO to SACS	5,993,000.00	8,621,000.00
Recovery/Deduction of Grants	10,483,000.00	7,463,750.00
<b>Total</b>	<b>16,476,000.00</b>	<b>16,084,750.00</b>

**Balance with Bank**

**Schedule 30**

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
J&K Bank Old Secretrait, Srg GF-II	8,741.64	472,248.64
Cheque in Transit	0.00	0.00
<b>Total</b>	<b>8,741.64</b>	<b>472,248.64</b>



**Schedule 56**

<b>Other Income</b>		As at 31-Mar-16 (Rs.)
Particulars	As at 31-Mar-17 (Rs.)	
Interest from Bank	49,394.00	57,859.00
<b>Total</b>	<b>49,394.00</b>	<b>57,859.00</b>

**Schedule 17**

<b>LOANS AND ADVANCES</b>		As at 31-Mar-16 (Rs.)
Particulars	As at 31-Mar-17 (Rs.)	
Advance to District Authorities	166,100.00	0.00
<b>Total</b>	<b>166,100.00</b>	<b>0.00</b>

**Schedule 16**

<b>FIXED ASSETS</b>		As at 31-Mar-16 (Rs.)
Particulars	As at 31-Mar-17 (Rs.)	
Office Equipment	0.00	95,645.00
<b>Total</b>	<b>0.00</b>	<b>95,645.00</b>



**Training and Workshops**

**Schedule 20**

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Training	0.00	37,578.00
<b>Total</b>	<b>0.00</b>	<b>37,578.00</b>

**Salary (Pay and Allowances)**

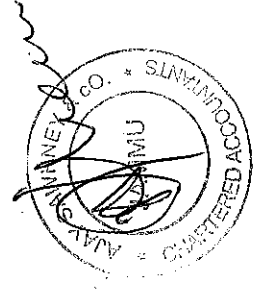
**Schedule 25**

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Salary	15,269,487.00	16,458,793.00
<b>Total</b>	<b>15,269,487.00</b>	<b>16,458,793.00</b>

**Maintenance Costs**

**Schedule 26**

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Expenses on ICTC centre set up and maintenance	361,778.00	0.00
<b>Total</b>	<b>361,778.00</b>	<b>0.00</b>





## Operational Expenses

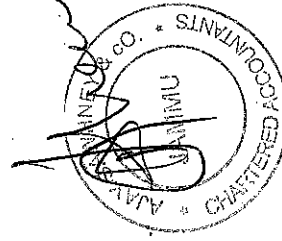
Schedule 27

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Travelling Expenses	0.00	21,600.00
Bank Charges	31.05	0.00
Review Meeting and Supervision of Councillors	3,135.00	0.00
<b>Total</b>	<b>3,166.05</b>	<b>21,600.00</b>

## Balance with Bank

Schedule 31

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
J&K Bank Old Secretrait, Srg GF-II	733,604.59	8,741.64
Cheque in Transit	0.00	0.00
<b>Total</b>	<b>733,604.59</b>	<b>8,741.64</b>



N/A

**Jammu & Kashmir SACS - ICTC**

[Draft]

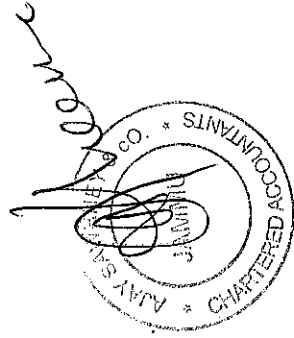
90/3 Trikuta Nagar , Jammu - 180012

National AIDS Control Project - Phase IV

**Income And Expenditure Account**

**For The Period From : 01-Apr-2016 To :31-Mar-2017**

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
37,578.00	Training and Workshops	08	0.00	57,859.00	Other Income	28	49,394.00
16,458,793.00	Salary (Pay and Allowances)	13	15,269,487.00	16,474,701.00	Grants utilised to the extent of revenue expenditure		15,585,338.05
3,199.00	Maintenance Costs	14	362,079.00				
32,990.00	Operational Expenses	15	3,166.05				
<b>16,532,560.00</b>			<b>15,634,732.05</b>	<b>16,532,560.00</b>			<b>15,634,732.05</b>



**Other Income**

Schedule 28

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Interest from Bank	49,394.00	57,859.00
<b>Total</b>	<b>49,394.00</b>	<b>57,859.00</b>

**Training and Workshops**

Schedule 08

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Training	0.00	37,578.00
<b>Total</b>	<b>0.00</b>	<b>37,578.00</b>

**Salary (Pay and Allowances)**

Schedule 13

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Salary	15,269,487.00	16,458,793.00
<b>Total</b>	<b>15,269,487.00</b>	<b>16,458,793.00</b>



Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Expenses on ICTC centre set up and maintenance	362,079.00	3,199.00
<b>Total</b>	<b>362,079.00</b>	<b>3,199.00</b>

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Travelling Expenses	0.00	21,600.00
Bank Charges	31.05	0.00
Miscellaneous Expenses	0.00	11,390.00
Review Meeting and Supervision of Councillors	3,135.00	0.00
<b>Total</b>	<b>3,166.05</b>	<b>32,990.00</b>

