

AUDITORS REPORT

To

The Project Director

GLOBAL FUND - IV

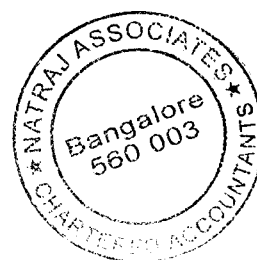
The Pondicherry AIDS Control Society
Victor Simonel Street, North Block
Old Maternity Hospital Building
PONDICHERRY - 605 001.

We have audited the accompanying financial statements of **Pondicherry AIDS Control Society** for the period from **01.04.2014 to 31.03.2015**. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted the Statutory Audit for the FY 2014-15 for **Pondicherry AIDS Control Society**.

We have conducted our audit in accordance with the auditing standards generally accepted in India. Those standards and practices require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

It is the policy of the society to prepare its financial statements on the cash receipts and disbursements basis. On this basis, revenue and related assets are recognized when received rather than when earned and expenses are recognized when paid rather than when the obligation is incurred.



NATRAJ ASSOCIATES
CHARTERED ACCOUNTANTS

2, 12th CROSS,
WEST PARK ROAD,
MALLESWARAM,
BANGALORE - 560 003.
Phone : 080 - 23567514
Fax : 080 - 23562807
E-mail : natrajblr71@gmail.com

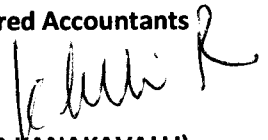
In our opinion, subject to:

- (a) Non – recording of grants in the nature of non- monetary assets received free of cost by the society in the books of account/financial statements :
- (b) It is the policy of the society of not charging Depreciation on its fixed assets:

The financial statement read with the significant accounting policies & notes annexed hereto give – a true and fair view of the sources and application of funds of Pondicherry AIDS Control Society for the period ended 31st March, 2015 and the Financial Position arising from cash transactions of the society as at 31st March, 2015.

Adequate supporting, documentation for statement of expense for the period ended 31.03.2015 has been maintained to support claims of various expenditure incurred and such expenditure are eligible under the financing agreements.

For NATRAJ ASSOCIATES
Chartered Accountants

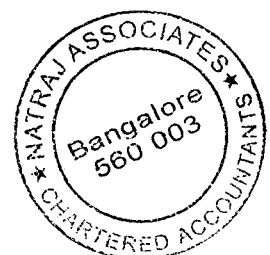

(R KANAKAVALLI)
Partner

Firm's Registration No: 002440S

(M.No. : 225389)

Place: BENGALURU

Date: 29.06.2015



MANAGEMENT LETTER

To
The Project Director
GLOBAL FUND - IV

The Pondicherry AIDS Control Society
Victor Simonel Street, North Block
Old Maternity Hospital Building
PONDICHERRY – 605 001.

We have audited the financial statements of **Pondicherry AIDS Control Society** as on
31st March, 2015.

1. Accounting records, system and control:

Our audit reveals that maintenance of records, accounting systems and controls are found to be in place and are commensurate with the level of activity if the society. All expenditure, including **procurement of goods and services has been carried on par with the procurement manual of the NACP Programme.**

2. Specific deficiencies and areas of weakness in systems and controls:

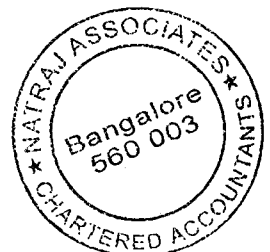
We have not come across any specific deficiency or weakness in the system.

3. Compliance with the covenants of the financing agreement:

The society is found to have generally complied with the various covenants of the financing agreements.

4. Achievement of the results as compared to the approved plan:

The society has attempted to achieve targets of the approved plan. We have been informed that the targets have reached. The society has achieved **51%** (2014-15) of the targeted approved plans.



5. Economy, Efficiency and Effectiveness in the use of resources:

The society is generally found to utilize the funds in an economical, efficient and effective manner. However, during the year, a huge portion of the funds were found to be placed in Saving Bank Account instead of the better yielding term deposits, short term / long term, depending on the requirement of the funds.

6. Matters having significant impact on the implementation of the project:

We have not come across any matter having a significant impact on the implementation of the project.

7. Other pertinent matters:

Our audit has not revealed any matter pertinent enough to be reported to the management.

For NATRAJ ASSOCIATES
Chartered Accountants



(R KANAKAVALLI)

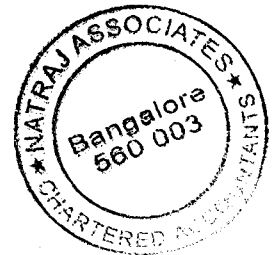
Partner

Firm's Registration No: 002440S

(M.No. : 225389)

Place: BENGALURU

Date: 29.06.2015



PONDICHERRY AIDS CONTROL SOCIETY
GFATM-RD-IV

Period Ended 31.03.2015

NOTES FORMING PART OF ACCOUNTS:

1. The society has treated grants as income to the extent of utilization of such grants towards revenue expenditure.
2. In respect of the nature of non-monetary assets received free of costs as transfer by the society the respective assets have been recorded in the books of account and financial statement at the value stated in the respective transfer advices.

SIGNIFICANT ACCOUNTING POLICIES:

1. BASIS OF ACCOUNTING:

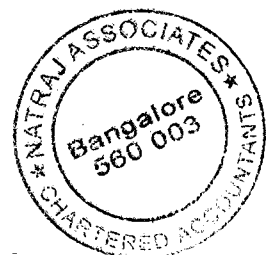
The accounts are prepared on the basis of cash system of accounting.

2. FIXED ASSETS & DEPRECIATION:

Fixed assets have been stated at historic cost. Depreciation has not been provided on fixed assets.

3. GRANT IN AID:

An allocation (GIA) of **Rs.43.01 lakhs** has been approved for C S & T under DBS for the financial year 2014-15. Grants received have been treated as income of the year to the extent of utilization of grants towards revenue expenditure.



Pondicherry SACS - GLOBAL FUND VI

No. 93 Perumal Kail Street , Pondicherry - 605001

National AIDS Control Project - Phase III

Balance Sheet

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

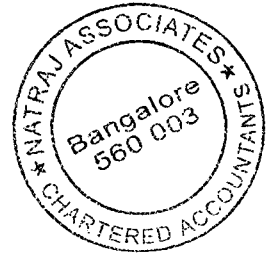
Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
584,936.00	GENERAL FUND	01	2,498,615.00	FIXED ASSETS	02	112,493.00
110,130.00	FIXED ASSET FUND		112,493.00	CURRENT ASSETS, LOANS AND ADVANCES	0401	300,000.00
				LOANS AND ADVANCES	301	2,198,615.00
695,066.00			2,611,108.00			2,611,108.00

For Natraj Associates

[Signature]

Partner

Auditor



[Signature] 31/3/2015

PC/FM/FO

ASSISTANT DIRECTOR (FINANCE)

PONDICHERRY AIDS CONTROL SOCIETY

PUDUCHERRY

Project Director

PROJECT DIRECTOR

PONDICHERRY AIDS CONTROL SOCIETY

PUDUCHERRY



General Fund

Schedule 01

Figures in Rupees

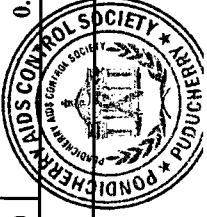
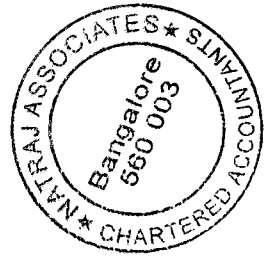
Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Opening grant in aid	584,936.00	557,807.00
Add: Received during the year		
Grant from NACO to SACS	4,055,000.00	1,981,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	2,138,958.00	1,953,871.00
Grants utilised to the extent of fixed asset expenditure	2,363.00	0.00
Closing grant in aid	2,498,615.00	584,936.00

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Equipment (Other) (2204)	0.00	2,363.00	0.00	2,363.00
Furniture, Fixtures & Supplies (2202)	12,825.00	0.00	0.00	12,825.00
Office Equipment (2206)	97,305.00	0.00	0.00	97,305.00
Grand Total	110,130.00	2,363.00	0.00	112,493.00

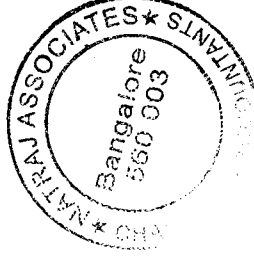


Funds from Other Sources

Schedule 03

Figures in Rupees

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



LOANS AND ADVANCES

Schedule 0401

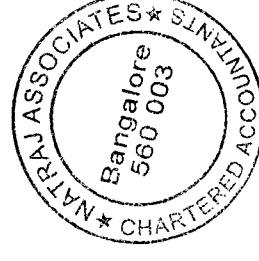
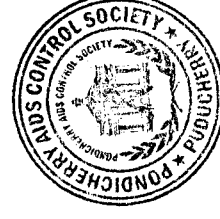
Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Inter Unit Fund Transfer	300,000.00	0.00
Total	300,000.00	0.00

Schedule 301

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Bank6	2,198,615.00	584,936.00
Total	2,198,615.00	584,936.00



Pondicherry SACS - GLOBAL FUND VI

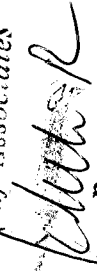
No. 93 Perumal Kail Street, Pondicherry - 605001

National AIDS Control Project - Phase III

Income And Expenditure Account

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

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
89,128.00	Kits and Other Lab Supplies	06	1,070.00	38,800.00	Other Income	28	33,555.00
399,965.00	Medicines	07	433,862.00	1,953,871.00	Grants utilised to the extent of revenue expenditure		2,138,958.00
19,246.00	Training and Workshops	08	0.00				
1,375,995.00	Salary (Pay and Allowances)	13	1,611,671.00				
108,337.00	Operational Expenses	15	125,910.00				
1,992,671.00			2,172,513.00	1,992,671.00			2,172,513.00

For Nataraj Associates

 Partner



Other Income

Schedule 28

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Interest from Bank	33,555.00	38,800.00
Total	33,555.00	38,800.00

Kits and Other Lab Supplies

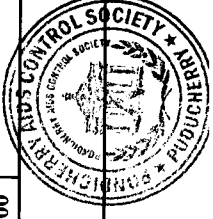
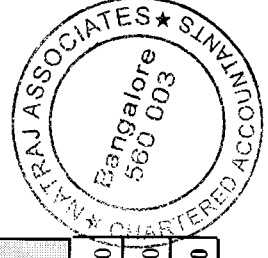
Schedule 06

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Consumable Items	1,070.00	89,128.00
Total	1,070.00	89,128.00

Medicines

Schedule 07

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
OI Drugs	418,882.00	399,965.00
ARV Drugs	14,980.00	0.00
Total	433,862.00	399,965.00



Training and Workshops

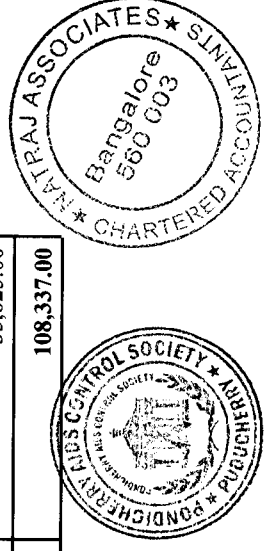
Schedule 08

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	0.00	19,246.00
Total	0.00	19,246.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	1,611,671.00	1,375,995.00
Total	1,611,671.00	1,375,995.00
Transportation Expenses	25,070.00	990.00
Telephone/Communication Expenses	27,916.00	24,241.00
Bank Charges	213.00	118.00
Printing & Stationery	887.00	44,418.00
Postage/Courier	2,614.00	2,945.00
Contingency	69,210.00	35,625.00
Total	125,910.00	108,337.00





Pondicherry SACS - GLOBAL FUND VI

No. 93 Perumal Kail Street, Pondicherry - 605001

National AIDS Control Project - Phase III

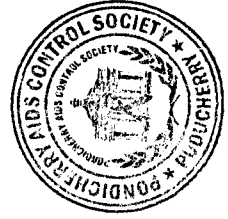
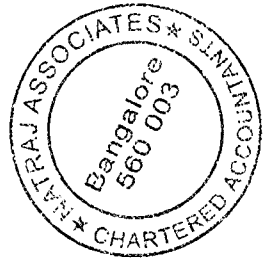
Receipt And Payment Account

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

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
0.00	Opening Balance:			68,108.00	LOANS AND ADVANCES	17	320,354.00
	Cash in hand		0.00	0.00	FIXED ASSETS	16	2,363.00
557,807.00	Balance with Bank	30	584,936.00	3,027.00	CURRENT LIABILITIES	32	137,600.00
1,981,000.00	GENERAL FUND	29	4,055,000.00	89,318.00	Kits and Other Lab Supplies	18	1,070.00
190.00	CURRENT LIABILITIES	32	0.00	399,965.00	Medicines	19	433,862.00
38,800.00	Other Income	56	33,555.00	1,360,968.00	Salary (Pay and Allowances)	25	1,465,071.00
<u>2,577,797.00</u>			<u>4,673,491.00</u>		Closing Balance:		
				0.00	Cash in hand		0.00
				584,936.00	Balance with Bank	31	2,198,615.00
				<u>2,577,797.00</u>			<u>4,673,491.00</u>

For Naitraj Associates

 Partner



GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Grant from NACO to SACS	4,055,000.00	1,981,000.00
Total	4,055,000.00	1,981,000.00

Balance with Bank

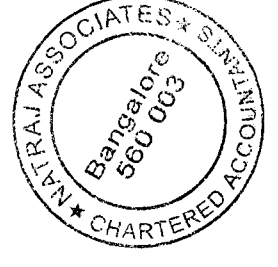
Schedule 30

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank6	584,936.00	557,807.00
Total	584,936.00	557,807.00

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Stale Cheques	0.00	190.00
Total	0.00	190.00



Other Income

Schedule 56

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Interest from Bank	33,555.00	38,800.00
Total	33,555.00	38,800.00

LOANS AND ADVANCES

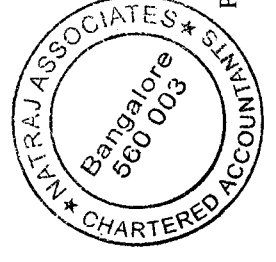
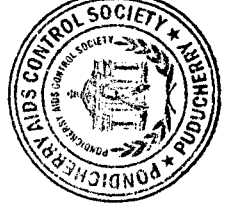
Schedule 17

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to Staff	9,000.00	12,000.00
Advance to District Authorities	11,354.00	56,108.00
Inter Unit Fund Transfer	300,000.00	0.00
Total	320,354.00	68,108.00

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Equipment (Other)	2,363.00	0.00
Total	2,363.00	0.00



CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
TDS (Salary)	0.00	3,027.00
Salary Payable	137,600.00	0.00
Total	137,600.00	3,027.00

Kits and Other Lab Supplies

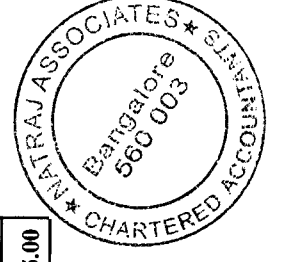
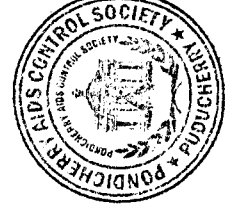
Schedule 18

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Consumable Items	1,070.00	89,318.00
Total	1,070.00	89,318.00

Medicines

Schedule 19

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
OI Drugs	418,882.00	399,965.00
ARV Drugs	14,980.00	0.00
Total	433,862.00	399,965.00



Salary (Pay and Allowances)

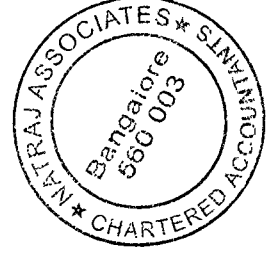
Schedule 25

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	1,465,071.00	1,360,968.00
Total	1,465,071.00	1,360,968.00
Transportation Expenses	24,230.00	0.00
Telephone/Communication Expenses	26,238.00	8,733.00
Bank Charges	213.00	118.00
Printing & Stationery	887.00	42,689.00
Postage/Courier	2,179.00	0.00
Contingency	60,809.00	19,935.00
Total	114,556.00	71,475.00

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Bank6	2,198,615.00	584,936.00
Total	2,198,615.00	584,936.00

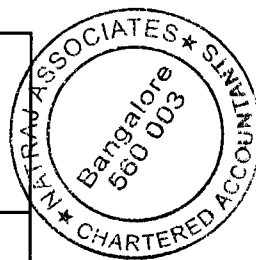
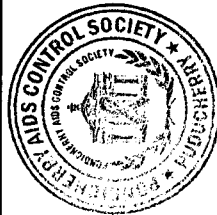


Sources and Uses of Funds

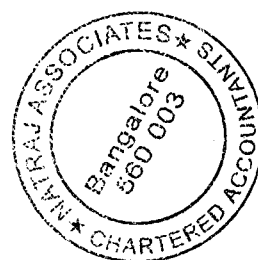
As on: 31-Mar-2015

Year----->

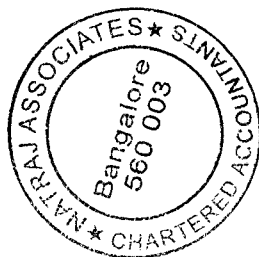
Particulars	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Opening balance of Net Current Assets								
Balance in Bank (01)	0.00	1,339,753.00	462,166.00	5,247,233.00	898,054.00	203,544.00	374,112.00	557,807.00
Advances (02)	0.00	-1,339,753.00	9,740.00	268,500.00	447,589.00	-315,677.00	0.00	0.00
(-) Current Liabilities (03)	0.00	0.00	0.00	24,747.00	0.00	0.00	281.00	0.00
Sources of funds								
Grant from NACO to SACS	0.00	5,275,000.00	10,296,000.00	2,169,000.00	2,815,000.00	3,475,000.00	3,308,000.00	1,981,000.00
Miscellaneous Receipts (04)	0.00	2,310.00	311,074.00	185,104.00	42,968.00	69,739.00	51,483.00	38,800.00
Expenses (05)	0.00	4,805,404.00	5,580,315.00	6,499,447.00	4,213,654.00	3,058,775.00	3,175,146.00	1,992,671.00
Fixed Assets (06)	0.00	0.00	7,679.00	0.00	102,090.00	0.00	361.00	0.00
Closing balance of Net Current Assets								
Balance in Bank (07)	1,339,753.00	462,166.00	5,247,233.00	898,054.00	203,544.00	374,112.00	557,807.00	584,936.00
Advances (08)	-1,339,753.00	9,740.00	268,500.00	447,589.00	-315,677.00	0.00	0.00	0.00



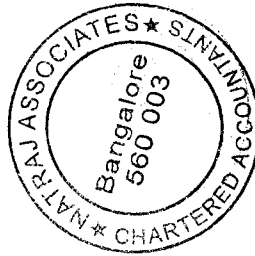
2014-15		
Opening balance of Net Current Assets	Balance in Bank (01)	584,936.00
	Advances (02)	0.00
	(-) Current Liabilities (03)	0.00
Sources of funds	Grant from NACO to SACS	4,055,000.00
	Miscellaneous Receipts (04)	33,555.00
Utilisation of funds	Expenses (05)	2,172,513.00
	Fixed Assets (06)	2,363.00
Closing balance of Net Current Assets	Balance in Bank (07)	2,198,615.00
	Advances (08)	300,000.00



	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
(-) Current Liabilities (09)	0.00	0.00	24,747.00	0.00	0.00	281.00	0.00	0.00
Closing balance of Net Current Assets								



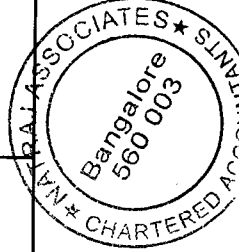
Closing balance of Net Current Assets	(-) Current Liabilities (09)	2014-15
		0.00



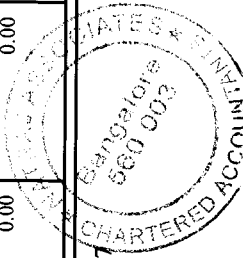
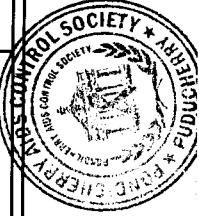
Pondicherry SACS

Year----->

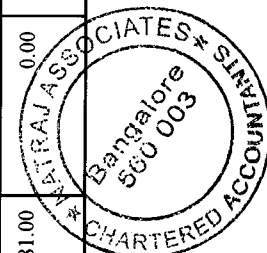
Particulars		2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Balance in Bank (01)	Bank6	0.00	1,339,753.00	462,166.00	5,247,233.00	898,054.00	203,544.00	374,112.00	557,807.00
	Total	0.00	1,339,753.00	462,166.00	5,247,233.00	898,054.00	203,544.00	374,112.00	557,807.00
Advances (02)	Advance to District Authorities	0.00	0.00	0.00	268,500.00	351,489.00	96,775.00	0.00	0.00
	Advance to Others	0.00	0.00	0.00	0.00	70,000.00	0.00	0.00	0.00
	Advance to Staff	0.00	0.00	9,740.00	0.00	26,100.00	3,000.00	0.00	0.00
	Inter Unit Fund Transfer	0.00	-1,339,753.00	0.00	0.00	0.00	-415,452.00	0.00	0.00
(-) Current Liabilities (03)	Total	0.00	-1,339,753.00	9,740.00	268,500.00	447,589.00	-315,677.00	0.00	0.00
	Employees Contribution to CPF	0.00	0.00	0.00	24,747.00	0.00	0.00	0.00	0.00
	State Cheques	0.00	0.00	0.00	0.00	0.00	0.00	281.00	0.00
	Total	0.00	0.00	0.00	24,747.00	0.00	0.00	281.00	0.00
Miscellaneous Receipts (04)	Interest from Bank	0.00	0.00	300,459.00	178,104.00	42,968.00	69,739.00	51,483.00	38,800.00
	Testing Fee from Patients	0.00	2,310.00	10,615.00	7,000.00	0.00	0.00	0.00	0.00
Expenses (05)	Total	0.00	2,310.00	311,074.00	185,104.00	42,968.00	69,739.00	51,483.00	38,800.00
	ARV Drugs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



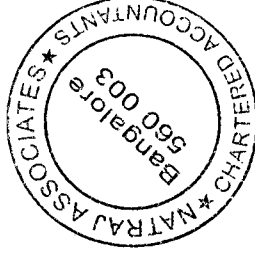
Expenses (05)	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
	Audit Fees	0.00	0.00	0.00	29,781.00	0.00	0.00	0.00
	Bank Charges	0.00	0.00	0.00	170.00	48.00	578.00	118.00
	Consumable Items	0.00	1,076,528.00	246,853.00	41,200.00	0.00	38,944.00	89,128.00
	Contingency	0.00	545,530.00	450,470.00	405,240.00	57,805.00	79,524.00	35,625.00
	IEC	0.00	0.00	0.00	99,500.00	0.00	17,560.00	0.00
	Local Conveyance	0.00	0.00	0.00	1,639.00	0.00	0.00	0.00
	Miscellaneous Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	NGO Services	0.00	1,166,177.00	1,584,393.00	1,814,500.00	1,882,520.00	1,608,000.00	0.00
	OI Drugs	0.00	0.00	0.00	900,988.00	28,038.00	199,180.00	399,965.00
	PEP Drugs	0.00	0.00	22,500.00	0.00	34,255.00	3,296.00	0.00
	Postage/Courier	0.00	0.00	0.00	39,437.00	0.00	0.00	2,945.00
	Printing & Stationery	0.00	0.00	0.00	35,142.00	0.00	44,660.00	44,418.00
	Salary	0.00	2,017,169.00	3,269,651.00	3,702,561.00	1,273,409.00	1,142,332.00	1,375,995.00
	Telephone/Communication Expenses	0.00	0.00	6,448.00	9,530.00	16,409.00	13,570.00	24,241.00
	Training	0.00	0.00	0.00	224,642.00	80,106.00	27,502.00	19,246.00



Expenses (05)	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Transportation Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	990.00
Travelling Expenses	0.00	0.00	0.00	2,658.00	0.00	0.00	0.00	0.00
Total	0.00	4,805,404.00	5,580,315.00	6,499,447.00	4,213,654.00	3,058,775.00	3,175,146.00	1,992,671.00
Fixed Assets (06)								
Equipment (Other)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Furniture , Fixtures & Supplies	0.00	0.00	0.00	0.00	12,825.00	0.00	0.00	0.00
Office Equipment	0.00	0.00	7,679.00	0.00	89,265.00	0.00	361.00	0.00
Total	0.00	0.00	7,679.00	0.00	102,090.00	0.00	361.00	0.00
Balance in Bank (07)	1,339,753.00	462,166.00	5,247,233.00	898,054.00	203,544.00	374,112.00	557,807.00	584,936.00
Advances (08)								
Total	1,339,753.00	462,166.00	5,247,233.00	898,054.00	203,544.00	374,112.00	557,807.00	584,936.00
Advance to District Authorities	0.00	0.00	268,500.00	351,489.00	96,775.00	0.00	0.00	0.00
Advance to Others	0.00	0.00	0.00	70,000.00	0.00	0.00	0.00	0.00
Advance to Staff	0.00	9,740.00	0.00	26,100.00	3,000.00	0.00	0.00	0.00
Inter Unit Fund Transfer	-1,339,753.00	0.00	0.00	0.00	-415,452.00	0.00	0.00	0.00
Total	-1,339,753.00	9,740.00	268,500.00	447,589.00	-315,677.00	0.00	0.00	0.00
(-) Current Liabilities (09)								
Employees Contribution to CPF	0.00	0.00	24,747.00	0.00	0.00	0.00	0.00	0.00
State Cheques	0.00	0.00	0.00	0.00	0.00	281.00	0.00	0.00



	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
(-) Current Liabilit	0.00	0.00	24,747.00	0.00	0.00	281.00	0.00	0.00
Total								





Pondicherry SACS - GLOBAL FUND VI

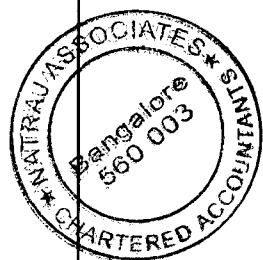

National AIDS Control Project - Phase III

Bank Reconciliation Statement

Bank Code Bank6 (3109)

As on 31-Mar-2015

Particulars	Amount (Rs.)	Amount (Rs.)
Closing Balance as per Bank Book		2,198,615.00
ADD		
Cheques issued but not presented for payment	59,832.00	
Directly Credited by Bank	0.00	
		59,832.00
LESS		
Cheques deposited but not cleared	1,500,000.00	
Directly Debited by Bank	0.00	
		1,500,000.00
Closing Balance as per Bank Statement		758,447.00

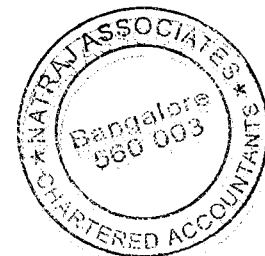


Cheques deposited but not cleared

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BRV/201406000010	31-Mar-2015	Grant from NACO to SACS (4603)	Being amount received towards Grant -In -Aid from NACO for the financial year 2014-15	675204	31-Mar-2015	1,200,000.00
BRV/201406000011	31-Mar-2015	Inter Unit Fund Transfer (4402)	Being amount refunded towards Inter Unit Funds Transfer from DBS to GFATM-RD-IV.	775065	31-Mar-2015	300,000.00
						<u>1,500,000.00</u>

Cheques issued but not presented for payment

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BPV/201406000056	31-Mar-2015	Salary (2118)	Being amount paid towards pay arrears (Yearly Increment) for the period from 02.04.2014 to 31.03.2015.	000217	31-Mar-2015	59,832.00
						<u>59,832.00</u>



**Pondicherry SACS - GLOBAL FUND VI**

No. 93 Perumal Kail Street , Pondicherry - 605001

National AIDS Control Project - Phase III

Utilisation Certificate

Certified that an amount of Rs. **4,055,000.00** received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year **2014-15** vide letter No. given below and opening Cash/Bank Balance Rs. **584,936.00** (and Current Liabilities of Rs.**0.00**)and outstanding Advances for Rs. **0.00** on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. **33,555.00**. a sum of Rs. **2,174,876.00** has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. **2,198,615.00** (and Current Liabilities of Rs. **0.00**)and outstanding advances of Rs.**300,000.00**. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year .

Sl. No.	Sanction letter Number and Date	Amount
1.	M-18017/8/2013-NACO(F)-CST/20.5.14	15,67,000.00
2.	T-11017/36/2014/NACO(F)/10.10.2014	12,88,000.00
3.	T-11017/36/2014-15/NACO(F)(PT)/3.3.15	12,00,000.00
	Total	4,055,000.00

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

Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

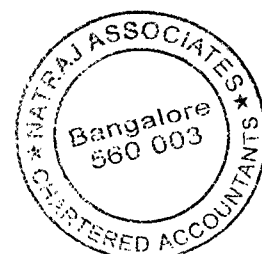
Countersigned

(Chartered Accountant)

For Natraj Associates

 Partner

(Project Director)



Opening balance of Net Current Assets	Amount (Rs.)
Bank6	584,936.00
	<u>584,936.00</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	4,055,000.00
	<u>4,055,000.00</u>
Utilisation of funds	Amount (Rs.)
OI Drugs	418,882.00
Salary	1,611,671.00
Telephone/Communication Expenses	27,916.00
Bank Charges	213.00
Printing & Stationery	887.00
Postage/Courier	2,614.00
ARV Drugs	14,980.00
Contingency	69,210.00
Consumable Items	1,070.00
Transportation Expenses	25,070.00
Equipment (Other)	2,363.00
	<u>2,174,876.00</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Interest from Bank	33,555.00
	<u>33,555.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
Bank6	2,198,615.00
Inter Unit Fund Transfer	300,000.00
	<u>2,498,615.00</u>

