

AUDITORS REPORT

To

The Project Director

DOMESTIC BUDGETING SUPPORT (DBS)

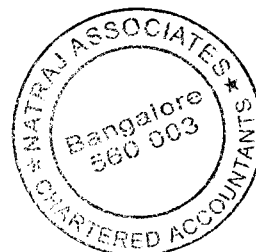
The Pondicherry AIDS Control Society
Victor Simonel Street, North Block
Old Maternity Hospital Building
PONDICHERRY - 605 001.

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:

(c) 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.

(d) 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 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

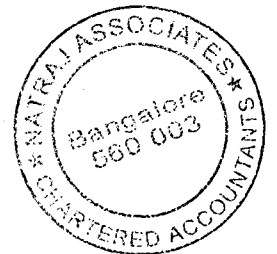

(R KANAKAVALLI)
Partner

Firm's Registration No: 002440S

Place: BENGALURU

(M. No. : 225389)

Date: 29.06.2015



MANAGEMENT LETTER

To
The Project Director

DOMESTIC BUDGETING SUPPORT (DBS)

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

We have audited the financial statement 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 GOI General Financial Rules.**

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 been reached. The society has achieved **80%** of the targeted approved plans (2014-15).



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.

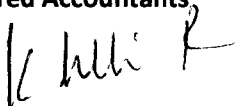
7. Other pertinent matters:

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

The other assets lying under the DBS Fund are:

(a) Security Deposit with BSNL, Puducherry	: Rs. 36,500-00
(b) Fixed Assets as per Schedule 02 of BS	: Rs. 81,04,884-00
(c) Advance to Others	: Rs. 10,000-00
(d) Advance to District Authorities	: Rs. 66,514-00

For NATRAJ ASSOCIATES
Chartered Accountants



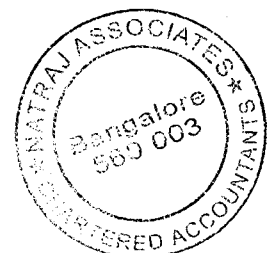
(R KANAKAVALLI)
Partner

Firm's Registration No: 002440S

(M. No. : 225389)

Place: BENGALURU

Date: 29.06.2015



PONDICHERRY AIDS CONTROL SOCIETY

Period Ended 31.03.2015

DOMESTIC BUDGETING SUPPORT (DBS)

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:

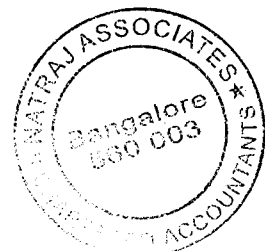
The accounts are prepared on the basis of cash system of accounting.

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. 283.07 lakhs** has been approved 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 - NEW DBS FOR NACP IV

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.)
3,850,513.40	GENERAL FUND	01	5,522,092.40	FIXED ASSETS	02	8,104,884.00
	CURRENT LIABILITIES AND PROVISIONS			CURRENT ASSETS, LOANS AND ADVANCES		
5,439.00	CURRENT LIABILITIES	0501	5,439.00	CURRENT ASSETS	0301	5,414,517.40
7,367,303.00	FIXED ASSET FUND		8,104,884.00	LOANS AND ADVANCES	0401	113,014.00
<u>11,223,255.40</u>			<u>13,632,415.40</u>			<u>13,632,415.40</u>

For Nairaj Associates

[Signature]

Partner

Auditor

[Signature] 31/3/2015

PG/PM/PO

ASSISTANT DIRECTOR (FINANCE)

PONDICHERRY AIDS CONTROL SOCIETY

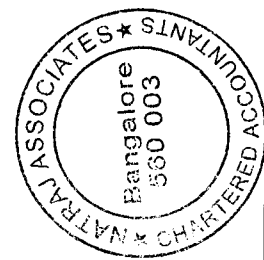
PUDUCHERRY

Project Director

PROJECT DIRECTOR

PONDICHERRY AIDS CONTROL SOCIETY

PUDUCHERRY

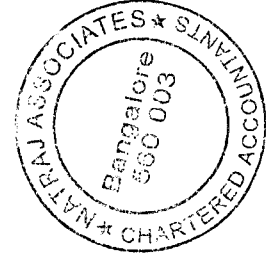
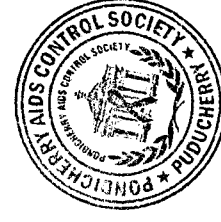


General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Opening grant in aid	3,850,513.40	9,342,225.40
Add: Received during the year		
Grant from NACO to SACS	24,236,000.00	25,406,000.00
Recovery/Deduction of Grants	0.00	9,127,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	21,826,840.00	21,542,310.00
Grants utilised to the extent of fixed asset expenditure	737,581.00	228,402.00
Closing grant in aid	5,522,092.40	3,850,513.40

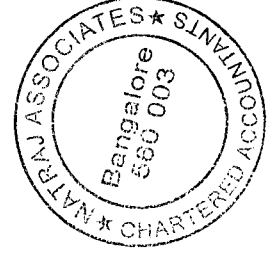


Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipments (2203)	0.00	691,299.00	0.00	691,299.00
Equipment (Other) (2204)	153,920.00	0.00	0.00	153,920.00
Furniture, Fixtures & Supplies (2202)	120,466.00	10,132.00	0.00	130,598.00
NACPIII Blood Bank Equipments (2403)	2,984,787.00	0.00	0.00	2,984,787.00
NACPIII Equipment (Other) (2404)	465,734.00	0.00	0.00	465,734.00
NACPIII Furniture, Fixtures & Supplies (2402)	368,424.00	0.00	0.00	368,424.00
NACPIII Office Equipment (2406)	3,002,679.00	0.00	0.00	3,002,679.00
NACPIII Vehicles (2405)	4,058.00	0.00	0.00	4,058.00
Office Equipment (2206)	263,335.00	39,350.00	3,200.00	299,485.00
Vehicles (2205)	3,900.00	0.00	0.00	3,900.00
Grand Total	7,367,303.00	740,781.00	3,200.00	8,104,884.00



Funds from Other Sources

Schedule 03

Figures in Rupees

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



CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
NEW DBS Bank Code	5,414,517.40	3,818,863.40
Total	5,414,517.40	3,818,863.40

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

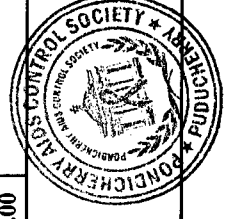
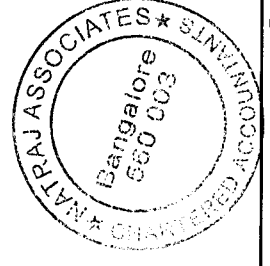
Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to Others	10,000.00	0.00
Advance to District Authorities	66,514.00	589.00
NACPIII Security Deposit (Paid)	36,500.00	36,500.00
Total	113,014.00	37,089.00

CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Security / Earnest Deposit (Received)	5,439.00	5,439.00
Total	5,439.00	5,439.00



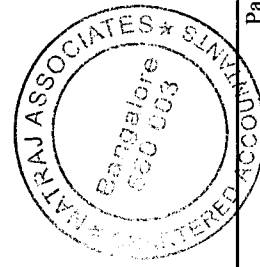
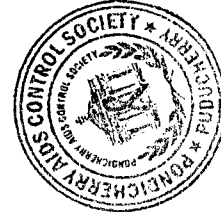
Income And Expenditure Account

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.)
3,133,499.00	IEC		3,309,989.00	562,932.00	Other Income	28	162,622.00
0.00	Monitoring & Evaluation (SIMS)		12,000.00	21,542,310.00	Grants utilised to the extent of revenue expenditure		21,826,840.00
43,279.00	Surveillance		135,479.00				
929,529.00	Kits and Other Lab Supplies	06	851,846.00				
1,521,732.00	Training and Workshops	08	1,378,787.00				
179,332.00	NGO Services	11	0.00				
13,884,547.00	Salary (Pay and Allowances)	13	14,258,613.00				
455,407.00	Maintenance Costs	14	289,284.00				
1,957,917.00	Operational Expenses	15	1,753,464.00				
7,140.00		NULL	0.00				
22,105,242.00			21,989,462.00	22,105,242.00			21,989,462.00

For Natraj Associates

Partner



Other Income

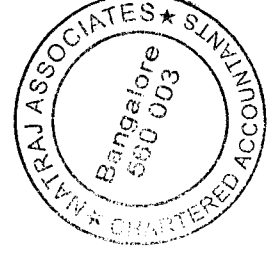
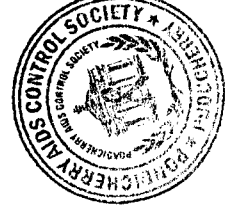
Schedule 28

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Testing Fee from Patients	0.00	77,500.00
Other Receipts	0.00	6,854.00
Interest from Bank	162,622.00	478,578.00
Total	162,622.00	562,932.00

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Other Lab. Supplies	71,864.00	0.00
Blood Lab. Supplies	0.00	1,920.00
Consumable Items	779,982.00	927,609.00
Total	851,846.00	929,529.00



Training and Workshops

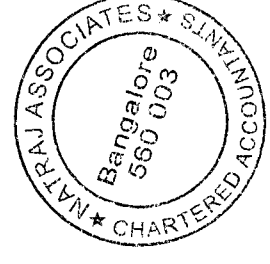
Schedule 08

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	447,900.00	491,825.00
Campaigns	930,887.00	1,029,907.00
Total	1,378,787.00	1,521,732.00

NGO Services

Schedule 11

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
NGO Services	0.00	179,332.00
Total	0.00	179,332.00



Salary (Pay and Allowances)

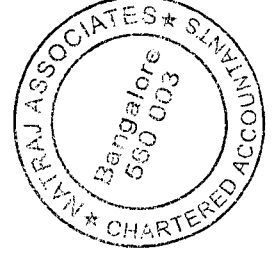
Schedule 13

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	13,051,926.00	12,880,879.00
Honorarium	9,000.00	0.00
Leave Salary & Pension Contributions	729,809.00	492,399.00
Medical Expenses	467,878.00	511,269.00
Total	14,258,613.00	13,884,547.00

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Equipment Maintenance	59,265.00	37,027.00
Building Maintenance	27,625.00	106,200.00
Vehicle Maintenance	202,394.00	312,180.00
Total	289,284.00	455,407.00



Operational Expenses

Schedule 15

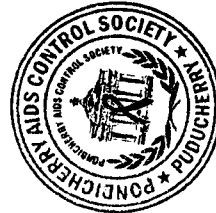
Transportation Expenses	38,345.00	14,071.00
Travelling Expenses	296,105.00	366,818.00
Telephone/Communication Expenses	123,030.00	125,062.00
Bank Charges	1,947.00	2,811.00
Miscellaneous Expenses	452,067.00	460,620.00
Printing & Stationery	65,258.00	120,118.00
Advertisement (Other than IEC)	104,862.00	20,405.00
Audit Fees	56,180.00	86,006.00
Legal Expenses	0.00	76,000.00
Postage/Courier	15,669.00	21,389.00
Quality Assessment	228,636.00	266,828.00
Other Administration Cost	97,615.00	52,991.00
Contractual Services - Companies	273,750.00	337,658.00

Total

₹7,53,464.00

Schedule NULL

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Meeting Expenses	0.00	7,140.00
Total	0.00	7,140.00



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Pondicherry SACS - New DBS for NACP IV

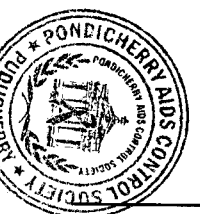
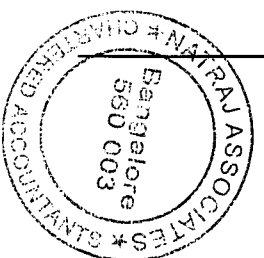
No. 93 Perumal Kail Street, Pondicherry - 605001

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:		0.00	9,826,316.00	LOANS AND ADVANCES	17	2,419,934.00
9,536,026.40	Cash in hand	30	3,818,863.40	1,963,707.00	GENERAL FUND	13	0.00
600.00	Balance with Bank	16	0.00	229,002.00	FIXED ASSETS	16	737,581.00
25,406,000.00	FIXED ASSETS	29	24,236,000.00	1,701,555.00	CURRENT LIABILITIES	32	2,371,904.00
524,872.00	GENERAL FUND	56	162,622.00	929,529.00	Kits and Other Lab Supplies	18	680,742.00
<u>35,467,498.40</u>	Other Income		<u>28,217,485.40</u>	749,014.00	Training and Workshops	20	663,260.00
				45,023.00	NGO Services	23	0.00
				12,224,713.00	Salary (Pay and Allowances)	25	11,843,376.00
				444,407.00	Maintenance Costs	26	276,724.00
				1,265.00	Operational Expenses	27	14,714.50
				1,923,418.00	IEC	28	0.00
				0.00	Monitoring & Evaluation (SIMS)	29	2,193,523.00
				25,732.00	Surveillance	30	12,000.00
				0.00	Closing Balance:	31	132,479.00
				3,818,863.40	Cash in hand		0.00
					Balance with Bank		5,414,517.40



FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
NACP III Vehicles	0.00	600.00
Total	0.00	600.00

GENERAL FUND

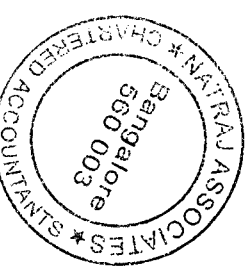
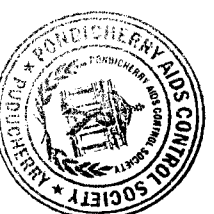
Schedule 29

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Grant from NACO to SACS	24,236,000.00	25,406,000.00
Total	24,236,000.00	25,406,000.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
NEW DBS Bank Code	3,818,863.40	9,536,026.40
Total	3,818,863.40	9,536,026.40



Other Income

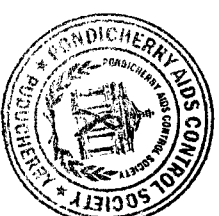
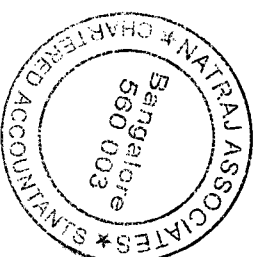
Schedule 56

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Testing Fee from Patients	0.00	77,500.00
Other Receipts	0.00	6,854.00
Interest from Bank	162,622.00	440,518.00
Total	162,622.00	524,872.00

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to Others	390,267.00	148,750.00
Advance to NGOs	70,000.00	3,791,383.00
Advance to Staff	90,311.00	292,560.00
Advance to District Authorities	1,869,356.00	2,093,623.00
Inter Unit Fund Transfer	0.00	3,500,000.00
Total	2,419,934.00	9,826,316.00



GENERAL FUND

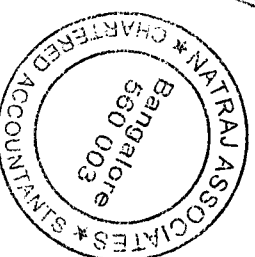
Schedule 13

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Recovery/Deduction of Grants	0.00	1,963,707.00
Total	0.00	1,963,707.00

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Furniture, Fixtures & Supplies	10,132.00	70,315.00
Blood Bank Equipments	691,299.00	0.00
Vehicles	0.00	3,900.00
Office Equipment	36,150.00	154,787.00
Total	737,581.00	229,002.00



CURRENT LIABILITIES

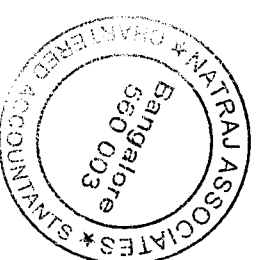
Schedule 32

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
General Provident Fund	981,780.00	912,935.00
TDS (Salary)	281,504.00	505,368.00
Security / Earnest Deposit (Received)	0.00	4,515.00
TDS (Others)	19,667.00	35,749.00
Other Recoveries	16,020.00	31,641.00
Salary Payable	1,072,933.00	0.00
Creditors Payable	0.00	211,347.00
Total	2,371,904.00	1,701,555.00

Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Blood Lab. Supplies	0.00	1,920.00
Consumable Items	680,742.00	927,609.00
Total	680,742.00	929,529.00



Training and Workshops

Schedule 20

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	14,931.00	157,965.00
Campaigns	648,329.00	591,049.00
Total	663,260.00	749,014.00

NGO Services

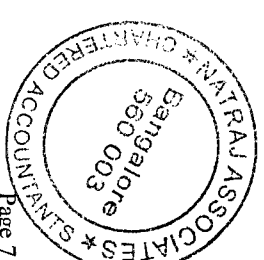
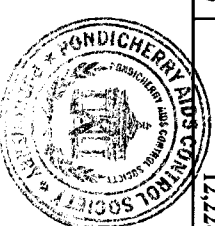
Schedule 23

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
NGO Services	0.00	45,023.00
Total	0.00	45,023.00

Salary (Pay and Allowances)

Schedule 25

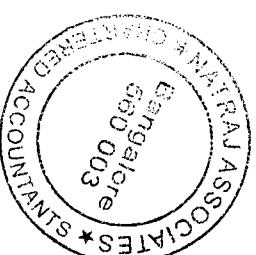
Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	10,636,689.00	11,221,045.00
Honorarium	9,000.00	0.00
Leave Salary & Pension Contributions	729,809.00	492,399.00
Medical Expenses	467,878.00	511,269.00
Total	11,843,376.00	12,224,713.00



Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Equipment Maintenance	57,665.00	37,027.00
Building Maintenance	27,625.00	105,200.00
Vehicle Maintenance	191,434.00	302,180.00
Total	276,724.00	444,407.00



Operational Expenses

Schedule 27

Transportation Expenses	18,103.00	20.00
Travelling Expenses	274,294.00	313,876.00
Telephone/Communication Expenses	123,030.00	125,062.00
Bank Charges	1,947.00	2,811.00
Miscellaneous Expenses	431,958.00	441,191.00
Printing & Stationery	65,258.00	120,118.00
Advertisement (Other than IEC)	104,862.00	20,405.00
Audit Fees	55,393.00	78,366.00
Legal Expenses	0.00	68,400.00
Postage/Courier	780.00	1,978.00
Quality Assessment	27,346.00	26,890.00
Other Administration Cost	96,465.00	52,235.00
Contractual Services - Companies	272,009.00	333,602.00
Total	1471445.00	

Schedule NULL

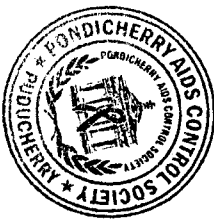
Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Meeting Expenses	0.00	1,265.00
Total	0.00	1,265.00

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
NEW DBS Bank Code	5,414,517.40	3,818,863.40
Total	5,414,517.40	3,818,863.40





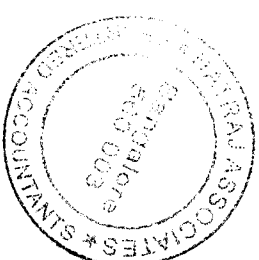
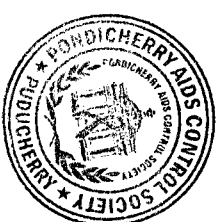
Pondicherry SACS - New DBS for NACPIV
National AIDS Control Project - Phase III

Sources and Uses of Funds

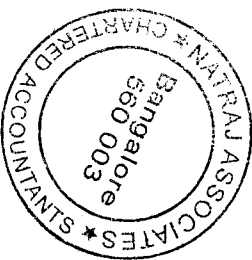
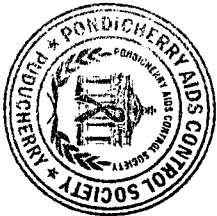
As on: 31-Mar-2015

Year----->

Particulars	2012-13	2013-14	2014-15
Opening balance of Net Current Assets			
Balance in Bank (01)	0.00	9,536,026.40	3,818,863.40
Advances (02)	0.00	36,500.00	37,089.00
(-) Current Liabilities (03)	0.00	230,301.00	5,439.00
Sources of funds			
Grant from NACO to SACS	41,237,526.60	16,279,000.00	24,236,000.00
Miscellaneous Receipts (04)	499,223.00	562,932.00	162,622.00
Utilisation of funds			
Expenses (05)	25,255,623.20	22,105,242.00	21,989,462.00
Fixed Assets (06)	7,138,901.00	228,402.00	737,581.00
Closing balance of Net Current Assets			
Balance in Bank (07)	9,536,026.40	3,818,863.40	5,414,517.40
Advances (08)	36,500.00	37,089.00	113,014.00



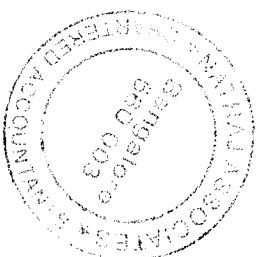
	2012-13	2013-14	2014-15
Closing balance of Net Current Assets			
(-) Current Liabilities (09)	230,301.00	5,439.00	5,439.00



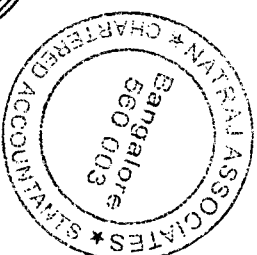
Pondicherry SACS

Year----->

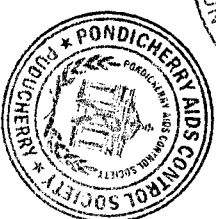
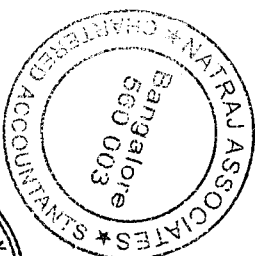
Particulars	2012-13	2013-14	2014-15
Balance in Bank (01)			
NEW DBS Bank Code	0.00	9,536,026.40	3,818,863.40
Total	0.00	9,536,026.40	3,818,863.40
Advances (02)			
Advance to District Authorities	0.00	0.00	589.00
NACP III Security Deposit (Paid)	0.00	36,500.00	36,500.00
Total	0.00	36,500.00	37,089.00
(-) Current Liabilities (03)			
Creditors Payable	0.00	211,347.00	0.00
Security / Earnest Deposit (Received)	0.00	9,954.00	5,439.00
TDS (Others)	0.00	2,000.00	0.00
TDS (Salary)	0.00	7,000.00	0.00
Total	0.00	230,301.00	5,439.00
Miscellaneous Receipts (04)			
Interest from Bank	384,143.00	478,578.00	162,622.00
Other Receipts	5,080.00	6,854.00	0.00
Testing Fee from Patients	110,000.00	77,500.00	0.00
Total	499,223.00	562,932.00	162,622.00



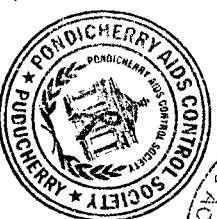
Expenses (05)				
	2012-13	2013-14	2014-15	
Advertisement (Other than IEC)	40,820.00	20,405.00	104,862.00	
Audit Fees	27,600.00	86,006.00	56,180.00	
Bank Charges	2,824.00	2,811.00	1,947.00	
Blood Lab. Supplies	296,417.00	1,920.00	0.00	
Building Maintenance	312,591.00	106,200.00	27,625.00	
Campaigns	221,957.00	1,029,907.00	930,887.00	
Consumable Items	1,044,816.00	927,609.00	779,982.00	
Contractual Services - Companies	564,048.00	337,658.00	273,750.00	
Equipment Maintenance	28,447.00	37,027.00	59,265.00	
Honorarium	13,204.00	0.00	9,000.00	
IEC	1,950,369.00	3,133,499.00	3,309,989.00	
Leave Salary & Pension Contributions	685,719.00	492,399.00	729,809.00	
Legal Expenses	0.00	76,000.00	0.00	
Medical Expenses	242,234.00	511,269.00	467,878.00	
Meeting Expenses	11,672.00	7,140.00	0.00	



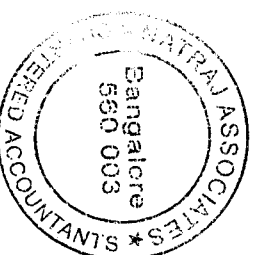
Expenses (05)			
	2012-13	2013-14	2014-15
Miscellaneous Expenses	439,399.00	460,620.00	452,067.00
Monitoring & Evaluation (SIMS)	51,451.00	0.00	12,000.00
NGO Services	634,144.00	179,332.00	0.00
NGO Services for Priority Interventions	6,379,579.00	0.00	0.00
Other Administration Cost	0.00	52,991.00	97,615.00
Other Lab. Supplies	0.00	0.00	71,864.00
Postage/Courier	25,581.00	21,389.00	15,669.00
Printing & Stationery	108,076.00	120,118.00	65,258.00
Quality Assessment	233,325.00	266,828.00	228,636.00
Rent, Rates & Taxes	18,634.00	0.00	0.00
Salary	10,248,649.00	12,880,879.00	13,051,926.00
Surveillance	187,980.00	43,279.00	135,479.00
Telephone/Communication Expenses	127,253.20	125,062.00	123,030.00
Training	827,743.00	491,825.00	447,900.00
Transportation Expenses	0.00	14,071.00	38,345.00



Expenses (05)	2012-13	2013-14	2014-15	
	Travelling Expenses	312,559.00	366,818.00	296,105.00
	Vehicle Maintenance	215,869.00	312,180.00	202,394.00
	Water and Electricity Charges	2,663.00	0.00	0.00
	Total	25,255,623.20	22,105,242.00	21,989,462.00
Fixed Assets (06)	Blood Bank Equipments	0.00	0.00	691,299.00
	Equipment (Other)	153,920.00	0.00	0.00
	Furniture, Fixtures & Supplies	50,151.00	70,315.00	10,132.00
	NACP III Blood Bank Equipments	2,984,787.00	0.00	0.00
	NACP III Equipment (Other)	465,734.00	0.00	0.00
	NACP III Furniture, Fixtures & Supplies	368,424.00	0.00	0.00
	NACP III Office Equipment	3,002,679.00	0.00	0.00
	NACP III Vehicles	4,658.00	-600.00	0.00
	Office Equipment	108,548.00	154,787.00	36,150.00
	Vehicles	0.00	3,900.00	0.00
	Total	7,138,901.00	228,402.00	737,581.00



	2012-13	2013-14	2014-15
Balance in Bank (07)			
NEW DBS Bank Code	9,536,026.40	3,818,863.40	5,414,517.40
Total	9,536,026.40	3,818,863.40	5,414,517.40
Advances (08)			
Advance to District Authorities	0.00	589.00	66,514.00
Advance to Others	0.00	0.00	10,000.00
NACPIII Security Deposit (Paid)	36,500.00	36,500.00	36,500.00
Total	36,500.00	37,089.00	113,014.00
(-) Current Liabilities (09)			
Creditors Payable	211,347.00	0.00	0.00
Security / Earnest Deposit (Received)	9,954.00	5,439.00	5,439.00
TDS (Others)	2,000.00	0.00	0.00
TDS (Salary)	7,000.00	0.00	0.00
Total	230,301.00	5,439.00	5,439.00

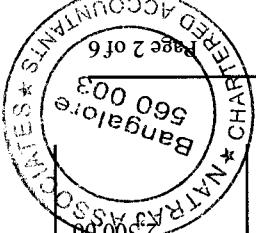


Cheques deposited but not cleared

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BRV/201409000068	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	5,500,000.00
BRV/201409000073	31-Mar-2015	Inter Unit Fund Transfer (4402)	Being amount refunded towards Inter Unit Funds Transfer from GFATM RD-II to DBS.	802731	31-Mar-2015	1,000,000.00
BRV/201409000074	31-Mar-2015	Advance to District Authorities (3208)	Being unspent balance amount received towards adv. given to DD, GH, Mahe to conduct of WAD 2014.	283888	31-Mar-2015	5,000.00
BRV/201409000076	31-Mar-2015	Advance to District Authorities (3208)	Being unspent balance amount received against advance given to conduct of RCC at Puducherry & KKL region for the financial year 2014-15.	DDC	31-Mar-2015	4,000.00
						<u>6,509,000.00</u>

Cheques issued but not presented for payment

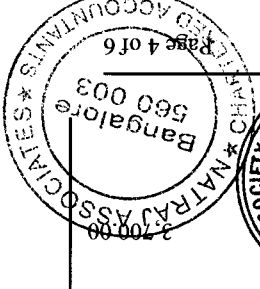
Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BPV/201409000372	20-Jan-2015	Campaigns (2175)	Being amount paid towards excess expenditure incurred to conduct of NBD Day and month Oct 2014.	675134	20-Jan-2015	2,457.00
BPV/201409000452	10-Mar-2015	IEC (2107)	Being amount paid towards telecasting advertisement in connection with HIV/AIDS awareness messages.	774977	10-Mar-2015	14,831.00
BPV/201409000453	10-Mar-2015	IEC (2107)	Being amount paid towards telecasting advertisement in connection with HIV/AIDS awareness messages.	774978	10-Mar-2015	4,449.00
BPV/201409000476	30-Mar-2015	Campaigns (2175)	Being amount paid towards refreshment for Post Blood Donors incurred by Blood Bank, JIPMER.	775001	30-Mar-2015	44,750.00
BPV/201409000477	30-Mar-2015	IEC (2107)	Being amount paid towards telecasting advertisement in connection with HIV/AIDS awareness messages.	775002	30-Mar-2015	99,346.00
BPV/201409000478	30-Mar-2015	Miscellaneous Expenses (2129)	Being amount paid towards supply of Mineral Water for office use.	775003	30-Mar-2015	1,980.00
BPV/201409000479	30-Mar-2015	Printing & Stationery (2130)	Being amount paid towards xerox copies charges for the month of Feb 2015.	775004	30-Mar-2015	983.00
BPV/201409000480	30-Mar-2015	Vehicle Maintenance (2122)	Being amount paid towards POL Charges for office vehicle for the month of Dec 2014.	775005	30-Mar-2015	7,757.00
BPV/201409000481	30-Mar-2015	Printing & Stationery (2130)	Being amount paid towards supply of toner Cartridge for Canon printer installed in the PACS office.	775006	30-Mar-2015	2,500.00



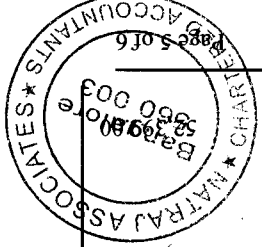
BPV/201409000482	30-Mar-2015	Miscellaneous	Expenses (2129)	Being amount paid towards of Misc. Items for office use.	775007	30-Mar-2015	16,404.00
BPV/201409000483	30-Mar-2015	IEC (2107)		Being amount paid towards advertisement in connection with HIV/AIDS awareness messages.	775008	30-Mar-2015	5,000.00
BPV/201409000484	30-Mar-2015	IEC (2107)		Being amount paid towards advertisement in connection with HIV/AIDS awareness messages.	775009	30-Mar-2015	5,000.00
BPV/201409000485	30-Mar-2015	IEC (2107)		Being amount paid towards advertisement in connection with HIV/AIDS awareness messages.	775010	30-Mar-2015	5,000.00
BPV/201409000486	30-Mar-2015	IEC (2107)		Being amount paid towards advertisement in connection with HIV/AIDS awareness messages.	775011	30-Mar-2015	5,000.00
BPV/201409000487	30-Mar-2015	IEC (2107)		Being amount paid towards advertisement in connection with HIV/AIDS awareness messages.	775012	30-Mar-2015	2,000.00
BPV/201409000488	30-Mar-2015	IEC (2107)		Being amount paid towards advertisement in connection with HIV/AIDS awareness messages.	775013	30-Mar-2015	3,000.00
BPV/201409000489	30-Mar-2015	IEC (2107)		Being amount paid towards advertisement in connection with HIV/AIDS awareness messages.	775014	30-Mar-2015	3,000.00
BPV/201409000490	30-Mar-2015	IEC (2107)		Being amount paid towards advertisement in connection with HIV/AIDS awareness messages.	775015	30-Mar-2015	4,000.00
BPV/201409000491	30-Mar-2015	IEC (2107)		Being amount paid towards advertisement in connection with HIV/AIDS awareness messages.	775016	30-Mar-2015	99,000.00
BPV/201409000492	30-Mar-2015	Vehicle Maintenance	(2122)	Being amount paid towards POL charges for Blood Mobile Bus. enclosed).	775000	30-Mar-2015	2,230.00
BPV/201409000495	31-Mar-2015			Being amount paid towards salary /GPF/ Other Govt. Recoveries for the month of March 2015.	775022	31-Mar-2015	245,401.00
BPV/201409000496	31-Mar-2015	Surveillance	(2148)	Being amount paid towards purchase of consumable for Sentinel Surveillance 2014-15.	775023	31-Mar-2015	3,465.00
BPV/201409000497	31-Mar-2015	Surveillance	(2148)	Being amount paid towards purchase of Consumables for Sentinel Surveillance 2014-15.	775024	31-Mar-2015	4,683.00
BPV/201409000498	31-Mar-2015	Other Administration	(3310)	Being amount paid towards house keeping and security service charges for the month of March 2015.	775025	31-Mar-2015	22,023.00
BPV/201409000499	31-Mar-2015	TDS (Others)	(3310)	Being amount paid towards TDS for the month of March 2015.	775026	31-Mar-2015	449.00
BPV/201409000500	31-Mar-2015	Other Administration	(3310)	Being amount paid towards security service charges for the month of March 2015.	775025	31-Mar-2015	8,343.00
BPV/201409000501	31-Mar-2015	TDS (Others)	(3310)	Being amount paid towards TDS for the month of March 2015.	775026	31-Mar-2015	84.00
BPV/201409000502	31-Mar-2015	IEC (2107)		Being amount paid towards conduct of cultural programme (Drama) in connection with HIV/AIDS awareness messages.	775027	31-Mar-2015	19,000.00
BPV/201409000503	31-Mar-2015	IEC (2107)		Being amount paid towards conduct of HIV/AIDS awareness programme on the occasion of International Women's Day 2015 at KKL region.	775028		



BPV/201409000504	31-Mar-2015	IEC (2107)	Being amount paid towards conduct of HIV/AIDS awareness programme on the occasion of International Womens Day 2015 at Pudukcherry region.	775029	31-Mar-2015	12,500.00
BPV/201409000505	31-Mar-2015	IEC (2107)	Being amount paid towards conduct of HIV/AIDS awareness programme on the occasion of International Womens Day 2015 at Pudukcherry region.	775030	31-Mar-2015	5,000.00
BPV/201409000506	31-Mar-2015	IEC (2107)	Being amount paid towards conduct of HIV/AIDS awareness programme on the occasion of International Womens Day 2015 at Pudukcherry region.	775031	31-Mar-2015	5,000.00
BPV/201409000508	31-Mar-2015	Salary (2118)	Being amount paid towards reimbursement of children Educational Allowance of Deputation staff for the academic year 2014-15.	775033	31-Mar-2015	48,000.00
BPV/201409000509	31-Mar-2015	IEC (2107)	Being amount paid towards erection of Permanent Hoarding in connection with HIV/AIDS awareness messages at Pudukcherry /KKL.	112365	31-Mar-2015	112,365.00
BPV/201409000510	31-Mar-2015	TDS (Others) (3310)	Being amount paid towards TDS for the month of March 2015.	775035	31-Mar-2015	1,135.00
BPV/201409000511	31-Mar-2015	Monitoring & Evaluation (2135)	Being amount paid towards Consultancy Charges for preparation of Annual Reports 2014-15 for Pondicherry SACS.	775036	31-Mar-2015	12,000.00
BPV/201409000512	31-Mar-2015	Leave Salary & Pension Contributions (2136)	Being amount paid towards LSPC for PACS staff for the financial year 2014-15.	775037	31-Mar-2015	3,236.00
BPV/201409000513	31-Mar-2015	Leave Salary & Pension Contributions (2136)	Being amount paid towards LSPC for PACS staff for the financial year 2014-15.	775037	31-Mar-2015	177,034.00
BPV/201409000514	31-Mar-2015	Contractual Services - Companies (2169)	Being amount paid towards AMC (1st 50%) charges for Laminar Flow Benches installed in the BB, GH / JIPMER for the period from 15.12.2014 to 14.12.2015.	775038	31-Mar-2015	10,876.00
BPV/201409000515	31-Mar-2015	IEC (2107)	Being amount paid towards conduct of cultural programme (Drama) in connection with HIV/AIDS awareness messages.	775039	31-Mar-2015	56,000.00
BPV/201409000516	31-Mar-2015	IEC (2107)	Being amount paid towards conduct of cultural programme (Drama) in connection with HIV/AIDS awareness messages.	775040	31-Mar-2015	20,000.00
BPV/201409000517	31-Mar-2015	IEC (2107)	Being amount paid towards conduct of cultural programme (Light Music) in connection with HIV/AIDS awareness messages.	775041	31-Mar-2015	3,000.00
BPV/201409000518	31-Mar-2015	IEC (2107)	Being amount paid towards advertisement in connection with HIV/AIDS awareness messages.	775042	31-Mar-2015	5,000.00
BPV/201409000519	31-Mar-2015	IEC (2107)	Being amount paid towards advertisement in connection with HIV/AIDS awareness messages	775043	31-Mar-2015	3,000.00
BPV/201409000520	31-Mar-2015	Equipment Maintenance (2120)	Being amount paid towards replacement of HDD (500GB) 1 No. installed in the Computer Systems in the O/o STD Control Programme.	775044		2,700.00



BPV/201409000521	31-Mar-2015	Equipment (2120)	Maintenance	Being amount paid towards replacement of Battery in the UPS installed in the Accounts Section of PACS.	775045	31-Mar-2015	900.00
BPV/201409000522	31-Mar-2015	Consumable Items (2181)	Consumable	Being amount paid towards purchase of Consumable for STI/RTI Clinics .	775046	31-Mar-2015	693.00
BPV/201409000523	31-Mar-2015	IEC (2107)	IEC (2107)	Being amount paid towards broadcasting advertisement in connection with HIV/AIDS awareness messages.	775047	31-Mar-2015	86,192.00
BPV/201409000524	31-Mar-2015	Printing & Stationery (2130)	Printing & Stationery (2130)	Being amount paid towards purchase of Stationery for office use.	775048	31-Mar-2015	18,895.00
BPV/201409000525	31-Mar-2015	Printing & Stationery (2130)	Printing & Stationery (2130)	Being amount paid towards purchase of Stationery for office use.	775049	31-Mar-2015	4,830.00
BPV/201409000526	31-Mar-2015	Campaigns (2175)	Campaigns (2175)	Being amount paid towards purchase of refreshment items for Post Blood Donors at BB, GH, Puducherry.	775050	31-Mar-2015	28,125.00
BPV/201409000527	31-Mar-2015	Inter Unit Fund Transfer (4402)	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
BPV/201409000528	31-Mar-2015	IEC (2107)	IEC (2107)	Being amount paid towards broadcasting advertisement in connection with HIV/AIDS awareness messages in Puducherry & KKL region.	775051	31-Mar-2015	63,405.00
BPV/201409000529	31-Mar-2015	Campaigns (2175)	Campaigns (2175)	Being amount paid towards advertisement in connection with HIV/AIDS & VBD awareness messages.	775052	31-Mar-2015	3,000.00
BPV/201409000530	31-Mar-2015	Campaigns (2175)	Campaigns (2175)	Being amount paid towards advertisement in connection with HIV/AIDS & VBD awareness messages.	775053	31-Mar-2015	3,000.00
BPV/201409000531	31-Mar-2015	Campaigns (2175)	Campaigns (2175)	Being amount paid towards advertisement in connection with HIV/AIDS & VBD awareness messages.	775054	31-Mar-2015	3,000.00
BPV/201409000532	31-Mar-2015	Campaigns (2175)	Campaigns (2175)	Being amount paid towards advertisement in connection with HIV/AIDS & VBD awareness messages.	775055	31-Mar-2015	3,000.00
BPV/201409000533	31-Mar-2015			Being amount paid towards preparation of Name Boards in connection with RRC in Puducherry & KKL.	775056	31-Mar-2015	40,700.00
BPV/201409000534	31-Mar-2015	IEC (2107)	IEC (2107)	Being amount paid towards erraction of Iron Board (1No.) for making awareness on HIV/AIDS and Traffic Rules.	775057	31-Mar-2015	14,475.00
BPV/201409000535	31-Mar-2015	Quality Assessment (2162)	Quality Assessment (2162)	Being amount paid towards honorarium for experts to attend supportive supervision Plan on 15.03.2015.	775058	31-Mar-2015	2,000.00
BPV/201409000536	31-Mar-2015	Quality Assessment (2162)	Quality Assessment (2162)	Being amount paid towards honorarium for experts to attend supportive supervision Plan on 15.03.2015.	775059	31-Mar-2015	2,000.00
BPV/201409000537	31-Mar-2015	Blood Bank Equipments (2203)	Blood Bank Equipments (2203)	Being amount paid towards purchase of Dewinter Binocular Microscope 1 No. for newly set up BB in the IGM & RI, Puducherry.	775061		40,648.00
BPV/201409000538	31-Mar-2015	Consumable Items (2181)	Consumable Items (2181)	Being amount paid towards purchase of Consumables for Blood Banks.	775062		



[illegible]

Utilisation Certificate

Certified that an amount of Rs. 24,236,000.00 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. 3,818,863.40 (and Current Liabilities of Rs. 5,439.00) and outstanding Advances for Rs. 37,089.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 162,622.00. a sum of Rs. 22,727,043.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 5,414,517.40 (and Current Liabilities of Rs. 5,439.00) and outstanding advances of Rs. 113,014.00. 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.	T-11017/31/2014-15-NACO(FIN)/13.5.14	1,00,01,000.00
2.	T-11017/36/2014-15/NACO(F)/10.10.14	87,29,000.00
3.	T-11017/36/2014-15/NACO(F)(PT)/3.3.15	55,00,000.00
	Total	24,236,000.00

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

For Nairaj Associates
Partner

(Chartered Accountant)

(Project Director)



Opening balance of Net Current Assets		Amount (Rs.)
NEW DBS Bank Code		3,818,863.40
Advance to District Authorities		589.00
NACPIII Security Deposit (Paid)		36,500.00
Opening balance of Net Current Liabilities		3,855,952.40
Opening balance of Net Current Liabilities		Amount (Rs.)
Security / Earnest Deposit (Received)		5,439.00
SOURCES OF FUNDS		Amount (Rs.)
Grant from NACO to SACS		24,236,000.00
24,236,000.00		24,236,000.00
Utilisation of funds		Amount (Rs.)
Other Lab. Supplies		71,864.00
IEC		3,309,989.00
Training		447,900.00
Salary		13,051,926.00
Equipment Maintenance		59,265.00
Building Maintenance		27,625.00
Vehicle Maintenance		202,394.00
Travelling Expenses		296,105.00
Telephone/Communication Expenses		123,030.00
Honorarium		9,000.00
Bank Charges		1,947.00
Miscellaneous Expenses		452,067.00
Printing & Stationery		65,258.00
Monitoring & Evaluation (SIMS)		12,000.00
Leave Salary & Pension Contributions		729,809.00
Advertisement (Other than IEC)		104,862.00
Medical Expenses		467,878.00
Audit Fees		56,180.00
Surveillance		135,479.00
Postage/Courier		15,669.00
Quality Assessment		228,636.00
Other Administration Cost		97,615.00
Contractual Services - Companies		273,750.00
Campaigns		930,887.00
Consumable Items		779,982.00
Transportation Expenses		38,345.00
Furniture, Fixtures & Supplies		10,132.00
Blood Bank Equipments		691,299.00
Office Equipment		36,150.00
Bank Interest & Miscellaneous Receipts		22,727,043.00





Interest from Bank	162,622.00	162,622.00
Current Liabilities		
Security / Earnest Deposit (Received)	5,439.00	5,439.00
Closing balance of Net Current Assets		
NEW DBS Bank Code	5,414,517.40	
Advance to Others	10,000.00	
Advance to District Authorities	66,514.00	
NACP III Security Deposit (Paid)	36,500.00	
	5,527,531.40	