

परियोजना निदेशक का कार्यालय
अंडमान तथा निकोबार एड्स नियंत्रण समिति, अटलांटा पॉइंट, पोर्ट ब्लेयर
OFFICE OF THE PROJECT DIRECTOR,
ANDAMAN & NICOBAR AIDS CONTROL SOCIETY
GOVT. QUARTER NO. AP/10&11, TYPE - IV,
ATLANTA POINT, PORT BLAIR,
PH.03192 236555.Fax: 03192 231176. email-andamansacs@gmail.com

F.No. 3-5/ANACS/Accts./AUDIT/2009/10(PF)/749 दिनांक: Date the 12th January, 2016

To

The Director (Finance)
National AIDS Control Organisation,
Govt. Of India
Ministry of Health and Family Welfare
6th Floor, Chanderlok Building,
36, Janpath,
New Delhi-110 001.

Sub: Submission of Statutory Audit Report for the Financial Year - 2014-15 - Regarding

Sir,

I am directed to enclosed herewith the audited Statutory Audit report for the Financial Year 2014-15 for DBS, GFATM Rd.II & VI fund, for your perusal and necessary action.

In this connection it is requested to kindly release the balance Fund for the Financial Year 2015-16 of the respective funds at an early date.


Enclosed:
FIN. YEAR 2014-15

1. Management Letter & Audit Report.
2. Utilisation Certificate of DBS Fund, GFATM. Rd. II & IV for the F.Y. 2014-15.
3. Audited Account of DBS Fund, GFATM. Rd. II & IV (Balance Sheet, Income and Expenditure Account, Receipt and Payment Account for the Financial Year 2014-15)

Thanking you,

Encl: As above


Yours faithfully



Assistant Director (Finance)
A & N AIDS Control Society

Copy to:

1. Shri. S.N. Naskar, Under Secretary (Finance), National AIDS Control Organisation, Govt. of India, Ministry of Health and Family Welfare, 6th Floor, Chanderlok building, 36, Janpath, NewDelhi-110 001, for information.
2. MS. Shri. Vijay Gupta, NPO (Audit), National AIDS Control Organisation, Govt. of India, Ministry of Health and Family Welfare, 6th Floor, Chanderlok building, 36, Janpath, NewDelhi-110 001, for information.
3. M/s. Venkat & Rangaa, Chartered Accountants, Plot No. 7 Doctor Colony II Cross, Jegirredipathi (PO) Selam, Tamil Nadu for information.


Assistant Director (Finance)



VENKAT AND RANGAA

CHARTERED ACCOUNTANTS

The Project Director,

Andaman & Nicobar State AIDS Control Society,

Govt. Quarter No: AP/10 & 11, Type – IV, Atlanta point,

Portblair – 744 101

Re: Management letter for the Statutory Audit of the Society of New DBS NACP-IV Fund, GFATM-II, and GFATM-IV as on 31.03.2015

Sir,

In connection with our audit of the financial statements for the year ended 31st March, 2015, we familiarized ourselves with Project documents and the internal guidelines/circulars applicable during the period under audit. We also reviewed the business of the project and evaluated the accounting systems and related internal controls of the Projects in order to plan and perform our audit.

This letter to Project Management includes observations noted during the course of our audit examination in the following area:

- Matters having a significant impact on the implementation of the Project
- Opportunities for strengthening financial records, systems and controls, together with recommendations for improvement
- Status of maintenance of Project books and records
- Accuracy of Project financial statements
- Status of prior audit recommendations

We have concluded the audit of the society in accordance with standard on auditing issued by the Institute of Chartered Accountants of India. Those standards required that the plan and performance of audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on test basis, evidence supporting the amounts, review of internal controls and disclosures in the financial statements and also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation.

We believe that our audit provides a reasonable basis for our opinion and the issues which comes forth during the audit which raises our reasonable opinion for the comments in the audit report though not



H.O.: No.13 (Old 6), Flat No.5, "Majestic Apartment", 1st Floor, Soundarajan Street,
Chennai - 600 017. Phone : 044-24326429 E-mail : vandr1984@gmail.com

affecting the true and fair view of the transaction of the society and the depiction in the statement of expenditure are stated below:-

1. The accounts were not updated in the Accounting Software since October 2014 till March 2015, the period in which the Grant funds are routed through Treasury PAO and it was suitably advised to pass necessary rectification journal entries on the last date of the accounting year to give effect for recording all the expenses and grant income routed through PAO during the said period. As a result, there will be difference in amount of grant fund received and expenses incurred between Receipts and payments Account and Income and Expenditure account as on 31.03.2015 as the Receipts and payments account will capture only the transactions routed through cash and bank book and not from journal entries and a reconciliation statement in this regard is furnished in the Notes to accounts of each fund.
2. It was also advised suitably to pass necessary rectification entry in the accounts to give effect for the Office equipment – Photocopier (Gestetner Digital Photo Copier, Mode-2712G) sale on buy back offer on 24.03.2014 for a New Photocopier Machine (Richo Afico MP 2001L) which was also pointed out in the audit report of 2013-2014 and so Rs.179008/- (Original Cost Rs.184008/ less Buy Back Value Rs.5000/-) was debited under Miscellaneous expenditure under operational expenses and credited under the Office Equipment ledger under fixed assets in New DBS Fund.
3. There has been a fund transfer of Rs.900000/- (Nine Lacs only) with the appropriate approval of respective authorities, from New DBS For NACPIV fund to Global fund RCC-II during the audit period to meet out the project expenses when there was delay in grant fund disbursement and this advance has not been returned as on 31.03.2015.
4. It was informed that the society was not able to conduct many of the budgeted programs because of the funds shortage and the change in grant disbursement procedure during the period from October 2014 to March 2015.
5. The Society is being advised to maintain proper Fixed asset register as per the format prescribed by NACO which is also insisted in the internal audit report
6. The Society is being advised to maintain the Consumables Stock Register as per the format prescribed by NACO which is also insisted in the internal audit report.
7. There has been mismatch in the number of Consumables and lab items as per the physical quantity available and the register maintained and it is advised to rectify the same as per the internal audit report.
8. It has been advised to take photocopy of Bills which are printed in delible ink to enable us to have a more satisfactory evidence for the expenses incurred and booked in accounts.



9. It was also advised to keep a photocopy of the few important photos taken during the training program and events evidencing the number of participants, food and price distribution along with the expense vouchers.
10. The internal audit of the society has been conducted during the year under consideration and we relied upon their report with regard to Fixed Assets verification & Consumables stock Verification.

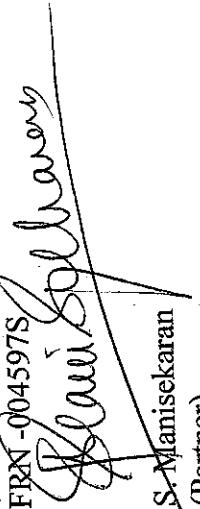
The matter contained in this management letter are intended solely for the information of Project Management, for such timely consideration and action as Project management may deem appropriate.

We wish to take this opportunity to thank the Project Director and Project Management Officials for the Courtesies and cooperation extended to our audit team.

Thanking You,

Yours Truly,

For Venkat and Rangaa
(Chartered Accountants)
FRN - 004597S


S. Manisekaran
(Partner)
M. No. 026400



Date: 02/01/02016



VENKAT AND RANGAA

CHARTERED ACCOUNTANTS

Auditor's Report on Financial Statements

We have audited the accompanying financial statements of **Andaman & Nicobar State AIDS Control Society, Portblair (New DBS Fund for NACP IV)** under National AIDS Control Project – Phase III (financial under World Bank Credit No. 3432-IN) as at 31st March, 2015 which comprises the Balance Sheet, Income and Expenditure Accounts and Receipts and Payments Accounts for the year ended on that date.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and presentation of these financial statements that give a true and fair view. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing specified issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement whether due to fraud or error.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, as shown by books of Society, and to the best of our information and according to the explanations given to us, we have obtained all the information and explanations which to the best of our knowledge and were necessary for the purpose of our audit.



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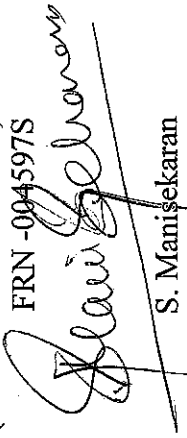
- a) The Balance Sheet, read with the notes thereon is a full and fair Balance Sheet, containing all the necessary particulars, is properly drawn up so as to exhibit a true and fair view of the state of affairs of the society as at 31st March, 2015 conformity with accounting principles generally accepted in India;
- b) Income and Expenditure Account, consisting of fund relating to **New DBS Fund for NACP IV**, shows no Surplus/Deficit of the Society for the year ended 31st March, 2015 conformity with accounting principles generally accepted in India;

Report on Other Legal and Regulatory Requirements

- a) We have obtained all the information and explanations, which to the best of our knowledge and belief, were necessary for the purpose of the audit and have found them to be satisfactory.
- b) The transactions of the society, which have come to our notice, have been within the powers of the Society.
- c) In addition, (a) with respect to IFRs, adequate supporting documentation have been maintained to support the IFRs; (b) which expenditures are eligible for financing under the Credit / Grant Agreement (c) procurement of goods and services has been carried out as per the procurement manual issued by NACO, GOI and NGO/CBO guidelines.

In our opinion, the Balance Sheet and Income and Expenditure Account comply with the applicable accounting standards.

For Venkat and Rangaa
(Chartered Accountants)
FRN -004597S


S. Manisekaran
(Partner)

M. No.026400

Date: 02/01/02016



Andaman & Nicobar SACS - New DBS for NACPIV

G.B. Pant Hospital Complex , Port Blair - 744104

National AIDS Control Project - Phase III

Utilisation Certificate

Certified that an amount of Rs. **8,707,000.00** 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. **3,083,308.57** (and Current Liabilities of Rs. **80,700.00**) and outstanding Advances for Rs. **12,000.00** on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. **88,302.18**. a sum of Rs. **8,786,146.00** has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. **2,174,364.75** (and Current Liabilities of Rs. **62,600.00**) and outstanding advances of Rs. **912,000.00**. 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.	T.11017 36 2014-15-NACO(Fin) dt. 17.06.2014	3,90,000.00
2.	T.11017 05 2014-15-NACO(Fin) dt. 20.06.2014	40,26,000.00
3.	T.11017 36 2014-15-NACO(Fin) dt. 12.10.2014	42,91,000.00
	Total	8,707,000.00

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
[Signature]
(Chartered Accountant)

[Signature]

(Project Director)

परियोजना निदेशक
Project Director

अ तथा नि एड्स नियंत्रण सोसाइटी

A & N AIDS Control Society
भारतगो पॉस्ट / Atlanta Point, पोर्ट ब्लेयर / Port Blair


Opening balance of Net Current Assets	Amount (Rs.)
NEW DBS Bank Code	3,083,308.57
NACPIII Security Deposit (Paid)	12,000.00
	<u>3,095,308.57</u>
Opening balance of Net Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	80,700.00
	<u>80,700.00</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	8,707,000.00
	<u>8,707,000.00</u>
Utilisation of funds	Amount (Rs.)
IEC	1,272,561.00
Training	293,452.00
Salary	5,586,944.00
Equipment Maintenance	92,135.00
Vehicle Maintenance	245,371.00
Travelling Expenses	220,278.00
Telephone/Communication Expenses	46,977.00
Bank Charges	123.00
Miscellaneous Expenses	308,839.00
Printing & Stationery	39,810.00
Advertisement (Other than IEC)	26,461.00
Water and Electricity Charges	28,040.00
Audit Fees	69,000.00
Surveillance	236,818.00
Postage/Courier	26,120.00
Quality Assessment	11,760.00
Other Administration Cost	2,482.00
Contractual Services - Companies	68,690.00
Campaigns	86,467.00
Contingency	2,720.00
Consumable Items	297,641.00
Office Equipment	-176,543.00
	<u>8,786,146.00</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	3,515.07
Interest from Bank	84,787.11
	<u>88,302.18</u>
Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	62,600.00
	<u>62,600.00</u>



परिभाषित निदेशक
 Project Director
 ए. एन. आइ.एस. नियंत्रण सोसाइटी
 A & N AIDE Control Society
 अटलांटा पोस्ट / Atlanta Post, पोर्ट ब्लेयर / Port Blair

Closing balance of Net Current Assets	Amount (Rs.)
NEW DBS Bank Code	2,174,364.75
NACP III Security Deposit (Paid)	12,000.00
Inter Unit Fund Transfer	900,000.00
	3,086,364.75




 परियोजना निदेशक
 Project Director
 अं तथा नि रक्षन नियंत्रण सोसाइटी
 A & N AIDS Control Society
 अहमदाबाद / Ahmanta Point, पोर्ट ब्लेयर / Port Blair

NACO

G.B. Pant Hospital Complex, Port Blair - 744104

National AIDS Control Project - Phase III

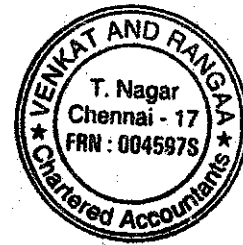
Balance Sheet

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.)	Figures for the previous Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
3,014,608.57	GENERAL FUND	01	3,023,764.75	9,657,129.00	FIXED ASSETS	02	9,480,586.00
	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS, LOANS AND ADVANCES		
80,700.00	CURRENT LIABILITIES	0501	62,600.00	3,083,308.57	CURRENT ASSETS	0301	2,174,364.75
9,657,129.00	FIXED ASSET FUND		9,480,586.00	12,000.00	LOANS AND ADVANCES	0401	912,000.00
<u>12,752,437.57</u>			<u>12,566,950.75</u>	<u>12,752,437.57</u>			<u>12,566,950.75</u>

**For VENKAT AND RANGAA
CHARTERED ACCOUNTANTS**

[Signature]
PARTNER
Auditor



[Signature]
FC/FM/FO
सहायक निर्देशक (वित्त)
Assistant Director (Finance)
अं तथा नि एड्स नियंत्रण सोसाइटी
A & N AIDS Control Society
अटलांटा प्वाइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair

[Signature]
Project Director
परियोजना निर्देशक
Project Director
अं तथा नि एड्स नियंत्रण सोसाइटी
A & N AIDS Control Society
अटलांटा प्वाइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair

General Fund

Schedule 01

Figures in Rupees

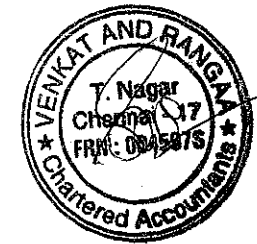
Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Opening grant in aid	3,014,608.57	3,991,814.19
Add: Received during the year		
Grant from NACO to SACS	8,707,000.00	9,053,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(8,874,386.82)	(9,787,441.62)
Grants utilised to the extent of fixed asset expenditure	176,543.00	(242,764.00)
Closing grant in aid	3,023,764.75	3,014,608.57

M.P.N.

सहायक निर्देशक (वित्त)
Assistant Director (Finance)
अं तथा नि एड्स नियंत्रण सोसाइटी
A & N AIDS Control Society
अटलान्टा पोइंट / Atlanta Point, फोर्ट ब्लेयर / Fort Blair

[Signature]

परियोजना निर्देशक
Project Director
अं तथा नि एड्स नियंत्रण सोसाइटी
A & N AIDS Control Society
अटलान्टा पोइंट / Atlanta Point, फोर्ट ब्लेयर / Fort Blair



Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Furniture , Fixtures & Supplies (2202)	66,770.00	0.00	0.00	66,770.00
NACPIII Blood Bank Equipments (2403)	1,709,766.00	0.00	0.00	1,709,766.00
NACPIII Civil Works (2401)	183,805.00	0.00	0.00	183,805.00
NACPIII Equipment (Other) (2404)	41,135.00	0.00	0.00	41,135.00
NACPIII Furniture , Fixtures & Supplies (2402)	966,040.00	0.00	0.00	966,040.00
NACPIII Office Equipment (2406)	5,223,058.00	0.00	0.00	5,223,058.00
NACPIII Vehicles (2405)	1,272,461.00	0.00	0.00	1,272,461.00
Office Equipment (2206)	194,094.00	2,465.00	179,008.00	17,551.00
Grand Total	9,657,129.00	2,465.00	179,008.00	9,480,586.00

Funds from Other Sources

Schedule 03

Figures in Rupees

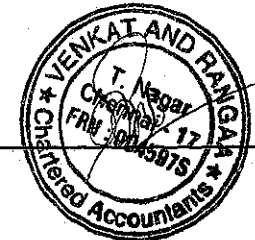
Particulars	Opening Balance	Grant Received	Grant Utilised/ Refunded	Closing Balance
Grand Total				

MADL
 सहायक निर्देशक (वित्त)
 Assistant Director (Finance)

असहायक निदेशक / Assistant Director
 अटलान्टा पोइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair

परियोजना निर्देशक
 Project Director

असहायक निदेशक / Assistant Director
 अटलान्टा पोइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair



CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
NEW DBS Bank Code	2,174,364.75	3,083,308.57
Total	2,174,364.75	3,083,308.57

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
NACPIII Security Deposit (Paid)	12,000.00	12,000.00
Inter Unit Fund Transfer	900,000.00	0.00
Total	912,000.00	12,000.00

CURRENT LIABILITIES

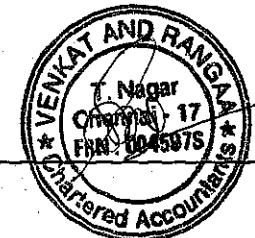
Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Security / Earnest Deposit (Received)	62,600.00	80,700.00
Total	62,600.00	80,700.00

M.P.M.
सहायक निदेशक (वित्त)
Assistant Director (Finance)
अं तथा नि एटस नियंत्रण सोसाइटी

परियोजना निदेशक
Project Director
अं तथा नि एटस नियंत्रण सोसाइटी
N & N ATDS Control Society
अटलांटा पोस्ट / Atlanta Post, पोर्ट ब्लेयर / Port Blair



NACO

G.B. Pant Hospital Complex , Port Blair - 744104

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.)
2,678,056.00	IEC		1,272,561.00	233,961.38	Other Income	28	88,302.18
138,928.00	Surveillance		236,818.00	9,787,441.62	Grants utilised to the extent of revenue expenditure		8,874,386.82
164,627.00	Kits and Other Lab Supplies	06	297,641.00				
898,995.00	Training and Workshops	08	379,919.00				
4,504,609.00	Salary (Pay and Allowances)	13	5,586,944.00				
320,697.00	Maintenance Costs	14	337,506.00				
1,315,491.00	Operational Expenses	15	851,300.00				
10,021,403.00			8,962,689.00	10,021,403.00			8,962,689.00

M.P.M.
 सहायक निदेशक (वित्त)
 Assistant Director (Finance)
 अणु एवं निकोबार निदेशक संस्थान
 A & N AIDS Control Society
 अणु पोस्ट / Allana Post, पोर्ट ब्लेयर / Port Blair

[Signature]
 परियोजना निदेशक
 Project Director
 अणु एवं निकोबार निदेशक संस्थान
 A & N AIDS Control Society
 अणु पोस्ट / Allana Post, पोर्ट ब्लेयर / Port Blair

For VENKAT AND RANGAA
 CHARTERED ACCOUNTANTS

[Signature]
 PARTNER



Other Income

Schedule 28

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Other Receipts	3,515.07	1,422.84
Interest from Bank	84,787.11	232,538.54
Total	88,302.18	233,961.38

Kits and Other Lab Supplies

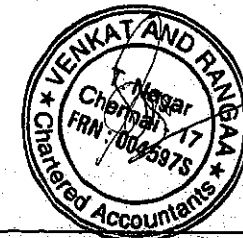
Schedule 06

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Consumable Items	297,641.00	164,627.00
Total	297,641.00	164,627.00

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	293,452.00	800,216.00
Campaigns	86,467.00	98,779.00
Total	379,919.00	898,995.00



Salary (Pay and Allowances)

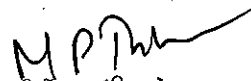
Schedule 13


Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	5,586,944.00	4,474,609.00
Honorarium	0.00	30,000.00
Total	5,586,944.00	4,504,609.00

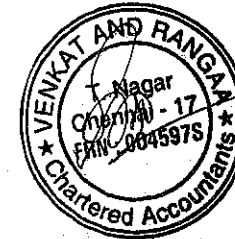
Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Equipment Maintenance	92,135.00	7,850.00
Vehicle Maintenance	245,371.00	312,847.00
Total	337,506.00	320,697.00


 सहायक निदेशक (वित्त)
 Assistant Director (Finance)
 अं तथा कि एड्स नियंत्रण सोसाइटी
 A & N AIDS Control Society
 अटलान्टा प्वाइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair


 परियोजना निदेशक
 Project Director
 अं तथा कि एड्स नियंत्रण सोसाइटी
 A & N AIDS Control Society
 अटलान्टा प्वाइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair



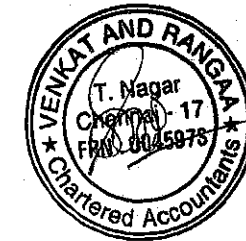
Operational Expenses

Schedule 15

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Travelling Expenses	220,278.00	420,314.00
Telephone/Communication Expenses	46,977.00	44,506.00
Bank Charges	123.00	450.00
Miscellaneous Expenses	308,839.00	262,496.00
Printing & Stationery	39,810.00	227,585.00
Advertisement (Other than IEC)	26,461.00	29,244.00
Water and Electricity Charges	28,040.00	26,875.00
Audit Fees	69,000.00	69,000.00
Postage/Courier	26,120.00	24,000.00
Quality Assessment	11,760.00	9,863.00
Other Administration Cost	2,482.00	90,854.00
Contractual Services - Companies	68,690.00	105,995.00
Contingency	2,720.00	4,309.00
Total	851,300.00	1,315,491.00

MPM
 सहायक निर्देशक (वित्त)
 Assistant Director (Finance)
 अं तथा वि एड्स नियंत्रण सोसाइटी
 A & N AIDS Control Society
 अटलांटा प्वाइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair

परियोजना निर्देशक
 Project Director
 अं तथा वि एड्स नियंत्रण सोसाइटी
 A & N AIDS Control Society
 अटलांटा प्वाइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair



NACO

Andaman & Nicobar SACS - New DBS for NACPIV

G.B. Pant Hospital Complex , Port Blair - 744104

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.)
	Opening Balance:			958,836.00	LOANS AND ADVANCES	17	1,038,400.00
0.00	Imprest Account		0.00	242,764.00	FIXED ASSETS	16	2,465.00
4,053,404.19	Balance with Bank	30	3,083,308.57	0.00	CURRENT LIABILITIES	32	18,100.00
9,053,000.00	GENERAL FUND	29	2,079,655.00	164,627.00	Kits and Other Lab Supplies	18	2,200.00
7,110.00	CURRENT LIABILITIES	32	0.00	553,834.00	Training and Workshops	20	60,548.00
233,961.38	Other Income	56	88,302.18	4,504,609.00	Salary (Pay and Allowances)	25	1,703,247.00
<u>13,347,475.57</u>			<u>5,251,265.75</u>	320,697.00	Maintenance Costs	26	124,599.00
				975,056.00	Operational Expenses	27	108,159.00
				2,434,816.00	IEC		19,183.00
				108,923.00	Surveillance		0.00
					Closing Balance:		
				0.00	Imprest Account		0.00
				3,083,308.57	Balance with Bank	31	2,174,364.75
				<u>13,347,475.57</u>			<u>5,251,265.75</u>

सहायक निदेशक (वित्त)

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(For the Location)

अ तथा नि एड्स नियंत्रण सोसाइटी
A & N AIDS Control Society
अटलांटा पोइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair

परियोजना निदेशक
Project Director

अ तथा नि एड्स नियंत्रण सोसाइटी
A & N AIDS Control Society
अटलांटा पोइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair

For VENKAT AND RANGAA
CHARTERED ACCOUNTANTS

PARTNER



GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Grant from NACO to SACS	2,079,655.00	9,053,000.00
Total	2,079,655.00	9,053,000.00

Balance with Bank

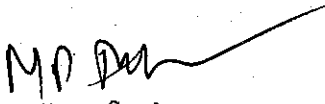
Schedule 30


Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
NEW DBS Bank Code	3,083,308.57	4,053,404.19
Total	3,083,308.57	4,053,404.19

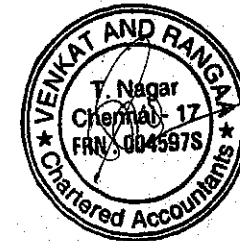
CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Security / Earnest Deposit (Received)	0.00	7,110.00
Total	0.00	7,110.00


 सहायक निदेशक (वित्त)
 Assistant Director (Finance)
 अ तथा नि एड्स नियंत्रण सोसाइटी
 A & N AIDS Control Society
 अटलान्टा पोइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair


 परियोजना निदेशक
 Project Director
 अ तथा नि एड्स नियंत्रण सोसाइटी
 A & N AIDS Control Society
 अटलान्टा पोइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair



Other Income

Schedule 56

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Other Receipts	3,515.07	1,422.84
Interest from Bank	84,787.11	232,538.54
Total	88,302.18	233,961.38

LOANS AND ADVANCES

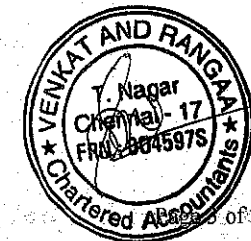
Schedule 17

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to Others	0.00	207,500.00
Advance to Staff	138,400.00	751,336.00
Inter Unit Fund Transfer	900,000.00	0.00
Total	1,038,400.00	958,836.00

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Furniture , Fixtures & Supplies	0.00	66,770.00
Office Equipment	2,465.00	175,994.00
Total	2,465.00	242,764.00



CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Security / Earnest Deposit (Received)	18,100.00	0.00
Total	18,100.00	0.00

Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Consumable Items	2,200.00	164,627.00
Total	2,200.00	164,627.00

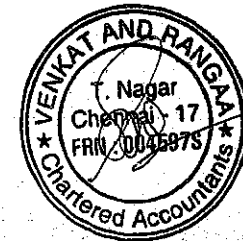
Training and Workshops

Schedule 20

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	59,230.00	456,845.00
Campaigns	1,318.00	96,989.00
Total	60,548.00	553,834.00

M P M
 सहायक निर्देशक (वित्त)
 Assistant Director (Finance)
 अं तथा नि एड्स नियंत्रण सोसाइटी
 A & N AIDS Control Society
 अटलांटा प्वाइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair

परियोजना निर्देशक
 Project Director
 अं तथा नि एड्स नियंत्रण सोसाइटी
 A & N AIDS Control Society
 अटलांटा प्वाइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair



Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	1,703,247.00	4,474,609.00
Honorarium	0.00	30,000.00
Total	1,703,247.00	4,504,609.00

Maintenance Costs

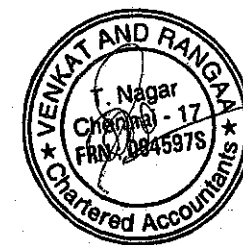
Schedule 26

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Equipment Maintenance	17,450.00	7,850.00
Vehicle Maintenance	107,149.00	312,847.00
Total	124,599.00	320,697.00

M.P.M.

सहायक निर्देशक (वित्त)
Assistant Director (Finance)
अं तथा नि एड्स नियंत्रण सोसाइटी
A & N AIDS Control Society
अटलांट पोइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair

परियोजना निर्देशक
Project Director
अं तथा नि एड्स नियंत्रण सोसाइटी
A & N AIDS Control Society
अटलांट पोइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair



Operational Expenses

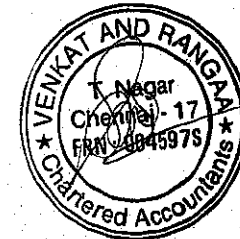
Schedule 27

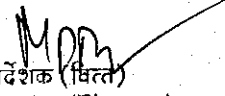
Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Travelling Expenses	18,160.00	203,496.00
Telephone/Communication Expenses	21,463.00	44,506.00
Bank Charges	123.00	450.00
Miscellaneous Expenses	26,921.00	198,879.00
Printing & Stationery	0.00	227,585.00
Advertisement (Other than IEC)	1,420.00	29,244.00
Water and Electricity Charges	15,110.00	26,875.00
Audit Fees	0.00	69,000.00
Postage/Courier	15,000.00	24,000.00
Quality Assessment	8,760.00	5,863.00
Other Administration Cost	1,202.00	37,854.00
Contractual Services - Companies	0.00	102,995.00
Contingency	0.00	4,309.00
Total	108,159.00	975,056.00


Balance with Bank

Schedule 31

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
NEW DBS Bank Code	2,174,364.75	3,083,308.57
Total	2,174,364.75	3,083,308.57




 सहायक निदेशक (वित्त)
 Assistant Director (Finance)
 अ तथा नि एड्स नियंत्रण सोसाइटी
 A & N AIDS Control Society
 अटलांटा प्वाइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair


 परिप्रेक्ष्य निदेशक
 Project Director
 अ तथा नि एड्स नियंत्रण सोसाइटी
 A & N AIDS Control Society
 अटलांटा प्वाइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair

Andaman & Nicobar SACS – New DBS for NACP IV

G.B.Plant Hospital Complex, Port Blair – 744104

National AIDS Control Project – Phase - III

Notes to Accounts

1. Reconciliation of Expense and income booked as per Income and Expenditure Account and Receipts and Payments Account for the year ended 31.03.2015

Particulars	R & P	I & E	Difference
In Case Of Expenditure			
Kits and Other Lab Supplies	2,200	297,641	(295,441)
Training and Workshops	60,548	379,919	(319,371)
Salary (Pay and Allowances)	1,703,247	5,586,944	(3,883,697)
Maintenance Charges	124,599	337,506	(212,907)
Operational Expenses	108,159	851,300	(743,141)
IEC	19,183	1,272,561	(1,253,378)
Surveillance	-	236,818	(236,818)
Total			(6,944,753)
Expenses Booked Through Journal Entries by crediting Grant Received for recording the expenditure routed through Treasury - PAO			6,627,345
Expense Booked through journal entry for giving effect to record Photocopier sale on buyback offer on 24.03.2014 (Rs.184008/- Less Rs.5000/-)			179,008
Expenses booked through Journal Entries by crediting staff advances for expense			138,400
Total			6,944,753
Net Difference			-
Incase of Grant Income – General Fund	R&P	Balance Sheet	Difference
Grant Received – General Fund	2,079,655	8,707,000	6,627,345
Grant Income accounted through JVR received for recording the expenditure routed through Treasury - PAO			6,627,345





VENKAT AND RANGAA

CHARTERED ACCOUNTANTS

Auditor's Report on Financial Statements

We have audited the accompanying financial statements of Andaman & Nicobar State AIDS Control Society, Portblair (GFATM – II Fund) under National AIDS Control Project – Phase III (financial under World Bank Credit No. 3432-IN) as at 31st March, 2015 which comprises the Balance Sheet, Income and Expenditure Accounts and Receipts and Payments Accounts for the year ended on that date.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and presentation of these financial statements that give a true and fair view. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing specified issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement whether due to fraud or error.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, as shown by books of Society, and to the best of our information and according to the explanations given to us, we have obtained all the information and explanations which to the best of our knowledge and were necessary for the purpose of our audit.



H.O.: No.13 (Old 6), Flat No.5, "Majestic Apartment", 1st Floor, Soundarrajan Street, T.Nagar,
Chennai - 600 017. Phone : 044-24326429 E-mail : vandr1984@gmail.com

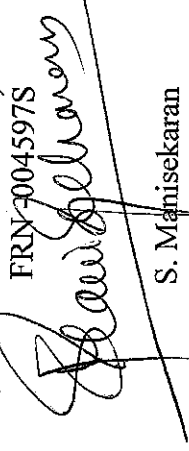
- a) The Balance Sheet, read with the notes thereon is a full and fair Balance Sheet, containing all the necessary particulars, is properly drawn up so as to exhibit a true and fair view of the state of affairs of the society as at 31st March, 2015 conformity with accounting principles generally accepted in India;
- b) Income and Expenditure Account, consisting of fund relating to **GFATM – II Fund**, shows no Surplus/Deficit of the Society for the year ended 31st March, 2015 conformity with accounting principles generally accepted in India;

Report on Other Legal and Regulatory Requirements

- a) We have obtained all the information and explanations, which to the best of our knowledge and belief, were necessary for the purpose of the audit and have found them to be satisfactory.
- b) The transactions of the society, which have come to our notice, have been within the powers of the Society.
- c) In addition, (a) with respect to IFRs, adequate supporting documentation have been maintained to support the IFRs; (b) which expenditures are eligible for financing under the Credit / Grant Agreement (c) procurement of goods and services has been carried out as per the procurement manual issued by NACO, GOI and NGO/CBO guidelines.

In our opinion, the Balance Sheet and Income and Expenditure Account comply with the applicable accounting standards.

For Venkat and Rangaa
(Chartered Accountants)
FRN 7004597S



S. Manisekaran
(Partner)
M. No.026400

Date: 02/01/02016



Andaman & Nicobar SACS - GLOBAL FUND RCC-II

G.B. Pant Hospital Complex , Port Blair - 744104

NACO
National AIDS Control Project - Phase III

Utilisation Certificate

Certified that an amount of Rs. 4,215,000.00 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. 228,683.15 (and Current Liabilities of Rs.71,900.00) 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. 11,301.30, a sum of Rs. 4,850,973.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 504,011.45 (and Current Liabilities of Rs. 71,900.00) and outstanding advances of Rs.-900,000.00, 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-11017/03/2014-15-NACo(Fin)RCC-II dt-17.06.2014	24,30,000.00
	T-11017/36/2014-15-NACo(Fin) dt-12.10.2014	17,85,000.00
		—
	Total	4,215,000.00

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

Counter signed
Savitri Banerjee
(Chartered Accountant)



M. N. S. Reddy

(Project Director)

परियोजना निदेशक
Project Director
आर. एन. एड्स नियंत्रण सोसाइटी
A & N AIDS Control Society
अटलांटा प्वाइंट / Atlanta Point, गॉर्दोव्हाइल / Port Blair

Opening balance of Net Current Assets		Amount (Rs.)
Bank2		228,683.15
		<u>228,683.15</u>
Opening balance of Net Current Liabilities		Amount (Rs.)
Security / Earnest Deposit (Received)		71,900.00
		<u>71,900.00</u>
Sources of funds		Amount (Rs.)
Grant from NACO to SACS		4,215,000.00
		<u>4,215,000.00</u>
Utilisation of funds		Amount (Rs.)
Training		244,292.00
Salary		4,501,213.00
Expenses on ICTC centre set up and maintenance		85,444.00
Review Meeting and Supervision of Councillors		20,024.00
		<u>4,850,973.00</u>
Bank Interest & Miscellaneous Receipts		Amount (Rs.)
Interest from Bank		11,301.30
		<u>11,301.30</u>
Current Liabilities		Amount (Rs.)
Security / Earnest Deposit (Received)		71,900.00
		<u>71,900.00</u>
Closing balance of Net Current Assets		Amount (Rs.)
Bank2		504,011.45
Inter Unit Fund Transfer		-900,000.00
		<u>-395,988.55</u>



परियोजना निदेशक
Project Director
अं तथा नि एड्स नियंत्रण सोसाइटी
A & N AIDS Control Society
अटलान्टा पॉइंट / Atlanta Point, पोर्ट ब्लॉक / Port Blair

NACO

G.B. Pant Hospital Complex , Port Blair - 744104

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.)	Figures for the previous Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
156,783.15	GENERAL FUND	01	(467,888.55)		CURRENT ASSETS, LOANS AND ADVANCES		
	CURRENT LIABILITIES AND PROVISIONS			0.00	LOANS AND ADVANCES	0401	-900,000.00
71,900.00	CURRENT LIABILITIES	0501	71,900.00	228,683.15		301	504,011.45
<u>228,683.15</u>			<u>(395,988.55)</u>	<u>228,683.15</u>			<u>(395,988.55)</u>

**For VENKAT AND RANGAA
CHARTERED ACCOUNTANTS**

[Signature]
Auditor

PARTNER



[Signature]
FC/FM/FO

परियोजना निर्देशक (वित्त)
Project Director (Finance)
एन एन एड्स नियंत्रण सोसाइटी
A & N AIDS Control Society
अटलांटा प्वाइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair

[Signature]

Project Director

परियोजना निर्देशक
Project Director
एन एन एड्स नियंत्रण सोसाइटी
A & N AIDS Control Society
अटलांटा प्वाइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair

Funds from Other Sources

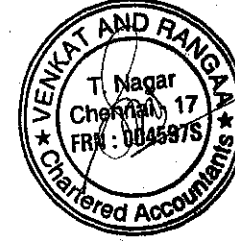
Schedule 03

Figures in Rupees

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

M.P.M.
 सहायक निर्देशक (वित्त)
 Assistant Director (Finance)
 अं तथा नि एड्स नियंत्रण सोसाइटी
 A & N AIDS Control Society
 अटलान्टा प्वाइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair

[Signature]
 परियोजना निर्देशक
 Project Director
 अं तथा नि एड्स नियंत्रण सोसाइटी
 A & N AIDS Control Society
 अटलान्टा प्वाइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair



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	-900,000.00	0.00
Total	-900,000.00	0.00

Schedule 301

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Bank2	504,011.45	228,683.15
Total	504,011.45	228,683.15

CURRENT LIABILITIES

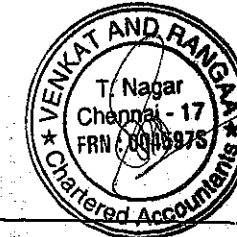
Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Security / Earnest Deposit (Received)	71,900.00	71,900.00
Total	71,900.00	71,900.00

MPN
 सहायक निर्देशक (वित्त)
 Assistant Director (Finance)
 अंतर्गत नि एड्स नियंत्रण सोसाइटी
 A & N AIDS Control Society
 अटलान्टा प्वाइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair

प्रियोजना निर्देशक
 Project Director
 अंतर्गत नि एड्स नियंत्रण सोसाइटी
 A & N AIDS Control Society
 अटलान्टा प्वाइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair



G.B. Pant Hospital Complex , Port Blair - 744104

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.)
104,174.00	Training and Workshops	08	244,292.00	54,322.24	Other Income	28	11,301.3
3,974,735.00	Salary (Pay and Allowances)	13	4,501,213.00	4,690,054.76	Grants utilised to the extent of revenue expenditure		4,839,671.7
588,583.00	Maintenance Costs	14	85,444.00				
76,885.00	Operational Expenses	15	20,024.00				
<u>4,744,377.00</u>			<u>4,850,973.00</u>	<u>4,744,377.00</u>			<u>4,850,973.0</u>

MPM
 सहायक निर्देशक (वित्त)
 Assistant Director (Finance)
 अं तथा नि एड्स नियंत्रण सोसाइटी
 A & N AIDS Control Society
 अटलान्टा प्वाइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair

M. S. S. S.
 परियोजना निर्देशक
 Project Director
 अं तथा नि एड्स नियंत्रण सोसाइटी
 A & N AIDS Control Society
 अटलान्टा प्वाइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair

For VENKAT AND RANGAA
 CHARTERED ACCOUNTANTS

K. S. S. S.
 PARTNER



Other Income

Schedule 28

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Other Receipts	0.00	835.72
Interest from Bank	11,301.30	53,486.52
Total	11,301.30	54,322.24

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	244,292.00	104,174.00
Total	244,292.00	104,174.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	4,501,213.00	3,974,735.00
Total	4,501,213.00	3,974,735.00

M.P.M.

सहायक निर्देशक (वित्त)

Assistant Director (Finance)

अ तथा नि एड्स नियंत्रण सोसाइटी

A & N AIDS Control Society

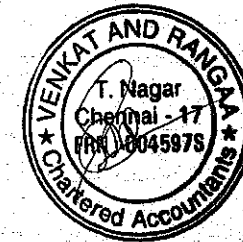
अटलांटा पोइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair

परियोजना निर्देशक
Project Director

अ तथा नि एड्स नियंत्रण सोसाइटी

A & N AIDS Control Society

अटलांटा पोइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair



Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Expenses on ICTC centre set up and maintenance	85,444.00	588,583.00
Total	85,444.00	588,583.00

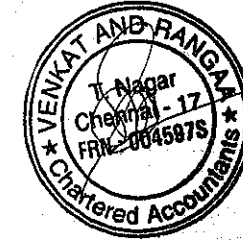
Operational Expenses

Schedule 15

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Bank Charges	0.00	169.00
Review Meeting and Supervision of Councillors	20,024.00	76,716.00
Total	20,024.00	76,885.00

MPTM
 सहायक निदेशक (वित्त)
 Assistant Director (Finance)
 अं तथा नि एड्स नियंत्रण सोसाइटी
 A & N AIDS Control Society
 अटलान्टा प्वाइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair

परियोजना निदेशक
 Project Director
 अं तथा नि एड्स नियंत्रण सोसाइटी
 A & N AIDS Control Society
 अटलान्टा प्वाइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair



General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Opening grant in aid	156,783.15	508,837.91
Add: Received during the year		
Grant from NACO to SACS	4,215,000.00	4,338,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(4,839,671.70)	(4,690,054.76)
Closing grant in aid	467,888.55	156,783.15

Fixed Asset

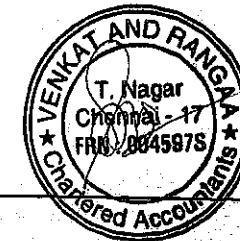
Schedule 02

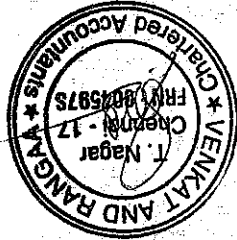
Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Grand Total				

M. P. M.
 सहायक निर्देशक (वित्त)
 Assistant Director (Finance)
 अं तथा लि एड्स नियंत्रण सोसाइटी
 A & N AIDS Control Society
 अटलान्टा प्वाइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair

[Signature]
 परियोजना निर्देशक
 Project Director
 अं तथा लि एड्स नियंत्रण सोसाइटी
 A & N AIDS Control Society
 अटलान्टा प्वाइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair





Project Director
 A & N AIDS Control Society
 A/Atlanta Point, Old Market / Pon Blar
 சென்னை புறம் / அட்லாண்டா புளேட், பழைய போளர் / பண் ப்லார்

Assistant Director (Finance)
 A & N AIDS Control Society
 A/Atlanta Point, Old Market / Pon Blar
 Assistant Director (Finance)
 A & N AIDS Control Society
 A/Atlanta Point, Old Market / Pon Blar

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank2	228,683.15	643,447.91
Total	228,683.15	643,447.91

Balance with Bank Schedule 30

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Grant from NACO to SACS	422,674.00	4,338,000.00
Total	422,674.00	4,338,000.00

GENERAL FUND Schedule 29

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Inter Unit Fund Transfer	900,000.00	0.00
Total	900,000.00	0.00

LOANS AND ADVANCES Schedule 17

Operational Expenses

Schedule 27

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Bank Charges	0.00	169.00
Review Meeting and Supervision of Councillors	19,704.00	76,716.00
Total	19,704.00	76,885.00

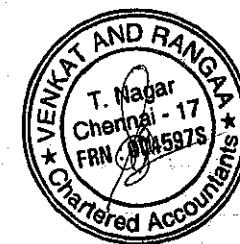
Balance with Bank

Schedule 31

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Bank2	504,011.45	228,683.15
Total	504,011.45	228,683.15

M.P.M.
 सहायक निर्देशक (वित्त)
 Assistant Director (Finance)
 अं तथा नि एड्स नियंत्रण सोसाइटी
 A & N AIDS Control Society
 अटलांटा पोइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair

[Signature]
 परियोजना निर्देशक
 Project Director
 अं तथा नि एड्स नियंत्रण सोसाइटी
 A & N AIDS Control Society
 अटलांटा पोइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair



Training and Workshops

Schedule 20

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	119,292.00	96,174.00
Total	119,292.00	96,174.00

Salary (Pay and Allowances)

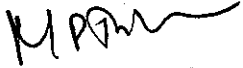
Schedule 25


Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	767,977.00	3,974,735.00
Total	767,977.00	3,974,735.00

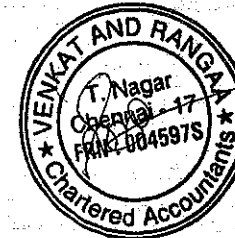
Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Expenses on ICTC centre set up and maintenance	11,674.00	588,583.00
Total	11,674.00	588,583.00


 सहायक निर्देशक (वित्त)
 Assistant Director (Finance)
 अं तथा नि एड्स नियंत्रण सोसाइटी
 A & N AIDS Control Society
 अटलांटा पोइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair


 परिचयना निर्देशक
 Project Director
 अं तथा नि एड्स नियंत्रण सोसाइटी
 A & N AIDS Control Society
 अटलांटा पोइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair



Other Income

Schedule 56

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Other Receipts	0.00	835.72
Interest from Bank	11,301.30	53,486.52
Total	11,301.30	54,322.24

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to Staff	140,000.00	8,000.00
Total	140,000.00	8,000.00

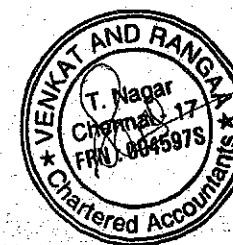
CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Security / Earnest Deposit (Received)	0.00	62,710.00
Total	0.00	62,710.00

M P M
 सहायक निर्देशक (वित्त)
 Assistant Director (Finance)
 अं तथा नि एडस नियंत्रण सोसाइटी
 A & N AIDS Control Society
 अटलांटा पोइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair

[Signature]
 परियोजना निर्देशक
 Project Director
 अं तथा नि एडस नियंत्रण सोसाइटी
 A & N AIDS Control Society
 अटलांटा पोइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair



NACO

Andaman & Nicobar SACS - GLOBAL FUND RCC-II

G.B. Pant Hospital Complex , Port Blair - 744104

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.)
	Opening Balance:			8,000.00	LOANS AND ADVANCES	17	140,000.00
643,447.91	Balance with Bank	30	228,683.15	62,710.00	CURRENT LIABILITIES	32	0.00
0.00	LOANS AND ADVANCES	17	900,000.00	96,174.00	Training and Workshops	20	119,292.00
4,338,000.00	GENERAL FUND	29	422,674.00	3,974,735.00	Salary (Pay and Allowances)	25	767,977.00
54,322.24	Other Income	56	11,301.30	588,583.00	Maintenance Costs	26	11,674.00
<u>5,035,770.15</u>			<u>1,562,658.45</u>	76,885.00	Operational Expenses	27	19,704.00
					Closing Balance:		
				228,683.15	Balance with Bank	31	504,011.45
				<u>5,035,770.15</u>			<u>1,562,658.45</u>

M.P.M.

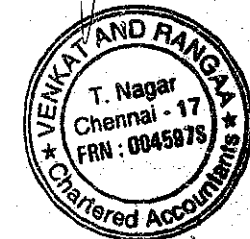
सहायक निर्देशक (वित्त)
Assistant Director (Finance)
अ तथा नि एड्स नियंत्रण सोसाइटी
A & N AIDS Control Society
अटलांटा पोइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair

[Signature]

परियोजना निर्देशक
Project Director
अ तथा नि एड्स नियंत्रण सोसाइटी
A & N AIDS Control Society
अटलांटा पोइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair

For VENKAT AND RANGAA
CHARTERED ACCOUNTANTS

[Signature]
PARTNER



Andaman & Nicobar SACS – Gobar Fund RCC-II

G.B.Plant Hospital Complex, Port Blair – 744104

National AIDS Control Project – Phase - III

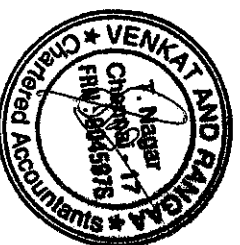
Notes to Accounts

1. Reconciliation of Expense and Income booked as per Income and Expenditure Account and Receipts and Payments Account for the year ended 31.03.2015

Particulars	R & P	I & E	Diff
Kits and Other Lab Supplies	-	-	-
Training and Workshops	119,292	244,292	(125,000)
Salary (Pay and Allowances)	767,977	4,501,213	(3,733,236)
Maintenance Charges	11,674	85,444	(73,770)
Operational Expenses	19,704	20,024	(320)
Total			(3,932,326)

Expenses Booked Through Journal Entries by crediting Grant Received for recording the expenditure routed through Treasury - PAO			3,792,326
Expenses booked through Journal Entries y crediting staff advances for expense			140,000
Total			3,932,326
Net Difference			-

Incase of Grant Income- General Fund	R&P	Balance Sheet	Difference
Grant Received - General Fund	422,674	4,215,000	3,792,326
Grant Income accounted through JV/Received for recording the expenditure routed through Treasury - PAO			3,792,326
Net Difference			-





VENKAT AND RANGAA

CHARTERED ACCOUNTANTS

Auditor's Report on Financial Statements

We have audited the accompanying financial statements of **Andaman & Nicobar State AIDS Control Society, Port Blair (GFATM – IV Fund)** under National AIDS Control Project – Phase III (financial under World Bank Credit No. 3432-IN) as at 31st March, 2015 which comprises the Balance Sheet, Income and Expenditure Accounts and Receipts and Payments Accounts for the year ended on that date.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and presentation of these financial statements that give a true and fair view. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing specified issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement whether due to fraud or error.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, as shown by books of Society, and to the best of our information and according to the explanations given to us, we have obtained all the information and explanations which to the best of our knowledge and were necessary for the purpose of our audit.



- a) The Balance Sheet, read with the notes thereon is a full and fair Balance Sheet, containing all the necessary particulars, is properly drawn up so as to exhibit a true and fair view of the state of affairs of the society as at 31st March, 2015 conformity with accounting principles generally accepted in India;
- b) Income and Expenditure Account, consisting of fund relating to GFATM – IV Fund, shows no Surplus/Deficit of the Society for the year ended 31st March, 2015 conformity with accounting principles generally accepted in India;

Report on Other Legal and Regulatory Requirements

- a) We have obtained all the information and explanations, which to the best of our knowledge and belief, were necessary for the purpose of the audit and have found them to be satisfactory.
- b) The transactions of the society, which have come to our notice, have been within the powers of the Society.
- c) In addition, (a) with respect to IFRs, adequate supporting documentation have been maintained to support the IFRs; (b) which expenditures are eligible for financing under the Credit / Grant Agreement (c) procurement of goods and services has been carried out as per the procurement manual issued by NACO, GOI and NGO/CBO guidelines.

In our opinion, the Balance Sheet and Income and Expenditure Account comply with the applicable accounting standards.

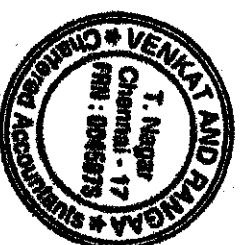
For Venkat and Rangaa
(Chartered Accountants)

FRN -904597S


S. Manisekaran
(Partner)

M. No.026400

Date: 02/01/02016



Andaman & Nicobar SACS - GLOBAL FUND RCC-IV

G.B. Pant Hospital Complex , Port Blair - 744104

National AIDS Control Project - Phase III

Utilisation Certificate

Certified that an amount of Rs. 384,000.00 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. 61,275.42 (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. 933.22. a sum of Rs. 98,498.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 347,710.64 (and Current Liabilities of Rs. 0.00)and outstanding advances of Rs.0.00. 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.18017/04/2013-NAACO(Fin)-CST dt. 24.06.2014	2,17,000.00
2.	T.11017/36/2014-15-NAACO(Fin) dt. 12.10.2014	1,67,000.00
	Total	384,000.00

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
Blawighevar
(Chartered Accountant)



M. S. S. S.

(Project Director)
Project Director

अं तथा विरहल नियंत्रण सोसाइटी
A & N AIDS Control Society
अदानी पोर्ट / Adani Point, पोर्ट ब्लेयर / Port Blair

Opening balance of Net Current Assets		Amount (Rs.)
Bank of Baroda		61,275.42
		<u>61,275.42</u>
Sources of funds		Amount (Rs.)
Grant from NACO to SACS		384,000.00
		<u>384,000.00</u>
Utilisation of funds		Amount (Rs.)
Salary		95,898.00
Contingency		2,600.00
		<u>98,498.00</u>
Bank Interest & Miscellaneous Receipts		Amount (Rs.)
Interest from Bank		933.22
		<u>933.22</u>
Closing balance of Net Current Assets		Amount (Rs.)
Bank of Baroda		347,710.64
		<u>347,710.64</u>



परिक्षेत्रा, निदेशक
Project Director
अं तथा नि एरु, चेन्नै, तमिळुनाडु राज्यात
A & N AIDS Control Society
अहमदाबाद रोड / Adhata Point, वाई बंदर / Fort Blair

NACO

G.B. Pant Hospital Complex , Port Blair - 744104

National AIDS Control Project - Phase III

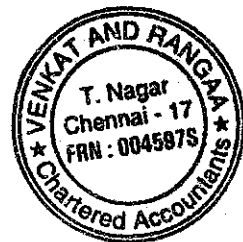
Balance Sheet

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.)	Figures for the previous Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
61,275.42	GENERAL FUND	01	347,710.64	11,740.00	FIXED ASSETS	02	11,740.00
11,740.00	FIXED ASSET FUND		11,740.00		CURRENT ASSETS, LOANS AND ADVANCES		
				61,275.42		301	347,710.64
<u>73,015.42</u>			<u>359,450.64</u>	<u>73,015.42</u>			<u>359,450.64</u>

For VENKAT AND RANGAA
CHARTERED ACCOUNTANTS

[Signature]
PARTNER
Auditor



[Signature]
FC/FM/FO

सहायक निर्देशक (वित्त)
Assistant Director (Finance)
अं तथा नि एड्स नियंत्रण सोसाइटी
A & N AIDS Control Society
अटलान्टा पॉइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair

[Signature]
Project Director

परियोजना निर्देशक
Project Director
अं तथा नि एड्स नियंत्रण सोसाइटी
A & N AIDS Control Society
अटलान्टा पॉइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Opening grant in aid	61,275.42	80,037.65
Add: Received during the year		
Grant from NACO to SACS	384,000.00	100,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(97,564.78)	(107,022.23)
Grants utilised to the extent of fixed asset expenditure	0.00	(11,740.00)
Closing grant in aid	347,710.64	61,275.42

Fixed Asset

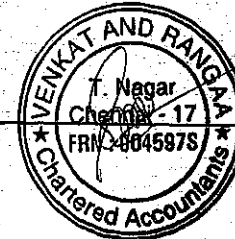
Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Office Equipment (2206)	11,740.00	0.00	0.00	11,740.00
Grand Total	11,740.00	0.00	0.00	11,740.00

M.P.M.
 सहायक निर्देशक (वित्त)
 Assistant Director (Finance)
 अं तथा नि एड्स नियंत्रण सोसाइटी
 A & N AIDS Control Society

परियोजना निर्देशक
 Project Director
 अं तथा नि एड्स नियंत्रण सोसाइटी
 A & N AIDS Control Society
 अटलन्टा पोइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair



Funds from Other Sources

Schedule 03

Figures in Rupees

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

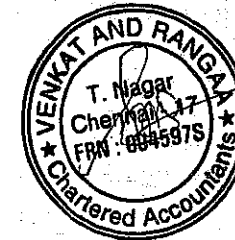
Schedule 301

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Bank of Baroda	347,710.64	61,275.42
Total	347,710.64	61,275.42

M.P.M.
 सहायक निर्देशक (वित्त)
 Assistant Director (Finance)
 अं तथा नि एड्स नियंत्रण सोसाइटी
 A & N AIDS Control Society
 अटलांटा प्वाइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair

[Signature]
 परियोजना निर्देशक
 Project Director
 अं तथा नि एड्स नियंत्रण सोसाइटी
 A & N AIDS Control Society
 अटलांटा प्वाइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair



NACO

G.B. Pant Hospital Complex, Port Blair - 744104

National AIDS Control Project - Phase III

Income And Expenditure Account
For The Period From : 01-Apr-2014 To :31-Mar-2015

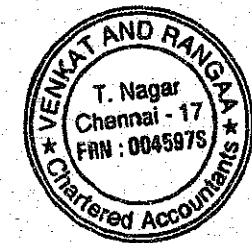
Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
27,994.00	Training and Workshops	08	0.00	2,018.77	Other Income	28	933.22
72,112.00	Salary (Pay and Allowances)	13	95,898.00	107,022.23	Grants utilised to the extent of revenue expenditure		97,564.78
8,935.00	Operational Expenses	15	2,600.00				
109,041.00			98,498.00	109,041.00			98,498.00

M D P M
सहायक निर्देशक (वित्त)
Assistant Director (Finance)
अं तथा नि एड्स नियंत्रण सोसायटी
A & N AIDS Control Society
अटलान्टा पोइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair

M. S. S. S.
परियोजना निर्देशक
Project Director
अं तथा नि एड्स नियंत्रण सोसायटी
A & N AIDS Control Society
अटलान्टा पोइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair

For VENKAT AND RANGAA
CHARTERED ACCOUNTANTS

Shan J. S. S.
D. A. C. 1100



Other Income

Schedule 28

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Interest from Bank	933.22	2,018.77
Total	933.22	2,018.77

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	0.00	27,994.00
Total	0.00	27,994.00

Salary (Pay and Allowances)

Schedule 13

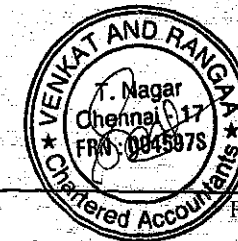
Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	95,898.00	72,112.00
Total	95,898.00	72,112.00

MPTM
 सहायक निदेशक (वित्त)
 Assistant Director (Finance)

A & N AIDS Control Society
 अटलांटा प्वाइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair

परियोजना निदेशक
 Project Director

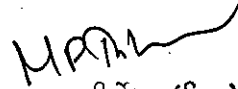
अ तथा नि एड्स नियंत्रण सोसायटी
 A & N AIDS Control Society
 अटलांटा प्वाइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair




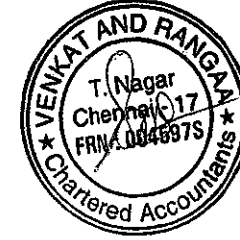
Operational Expenses

Schedule 15

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Contingency	2,600.00	8,935.00
Total	2,600.00	8,935.00


 सहायक निर्देशक (वित्त)
 Assistant Director (Finance)
 अं तथा नि एड्स नियंत्रण सोसाइटी
 A & N AIDS Control Society
 अटलान्टा पोइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair


 परियोजना निर्देशक
 Project Director
 अं तथा नि एड्स नियंत्रण सोसाइटी
 A & N AIDS Control Society
 अटलान्टा पोइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair



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.)
	Opening Balance:			9,166.00	LOANS AND ADVANCES	17	0.0
80,037.65	Balance with Bank	30	61,275.42	11,740.00	FIXED ASSETS	16	0.0
100,000.00	GENERAL FUND	29	343,308.00	21,514.00	Training and Workshops	20	0.0
2,018.77	Other Income	56	933.22	72,112.00	Salary (Pay and Allowances)	25	57,806.00
<u>182,056.42</u>			<u>405,516.64</u>	6,249.00	Operational Expenses	27	0.00
					Closing Balance:		
				61,275.42	Balance with Bank	31	347,710.64
				<u>182,056.42</u>			<u>405,516.64</u>

MPPM
 सहायक निदेशक (वित्त)
 Assistant Director (Finance)
 एन एन एड्स नियंत्रण सोसायटी
 A & N AIDS Control Society
 अण्डाण पोर्ट / Andam Point, अण्डाण / Port Blair

[Signature]
 परियोजना निदेशक
 Project Director
 अं तथा नि एड्स नियंत्रण सोसायटी
 A & N AIDS Control Society
 अण्डाण पोर्ट / Andam Point, अण्डाण / Port Blair

For VENKAT AND RANGAA
 CHARTERED ACCOUNTANTS

[Signature]
 PARTNER



GENERAL FUND

Schedule 29

As at 31-Mar-14 (Rs.)	As at 31-Mar-15 (Rs.)	Particulars
100,000.00	343,308.00	Grant from NACO to SACS
100,000.00	343,308.00	Total

Balance with Bank

Schedule 30

As at 31-Mar-13 (Rs.)	As at 31-Mar-14 (Rs.)	Particulars
80,037.65	61,275.42	Bank of Baroda
80,037.65	61,275.42	Total

Other Income

Schedule 56

As at 31-Mar-14 (Rs.)	As at 31-Mar-15 (Rs.)	Particulars
2,018.77	933.22	Interest from Bank
2,018.77	933.22	Total



Project Director
 Project Director
 31 மார்ச் 2015
 A & N AIDS Control S.
 31 மார்ச் 2015 / Adawara Point, Madurai / Tamil Nadu

Assistant Director (Finance)
 Assistant Director (Finance)
 31 மார்ச் 2015
 A & N AIDS Control S.
 31 மார்ச் 2015 / Adawara Point, Madurai / Tamil Nadu

Assistant Director (Finance)
A & N AIDS Control Society
A & N AIDS Control Society
A & N AIDS Control Society
A & N AIDS Control Society

[Handwritten Signature]

Project Director
A & N AIDS Control Society
A & N AIDS Control Society
A & N AIDS Control Society
A & N AIDS Control Society

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Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	0.00	21,514.00
Total	0.00	21,514.00

Schedule 20 Training and Workshops

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Office Equipment	0.00	11,740.00
Total	0.00	11,740.00

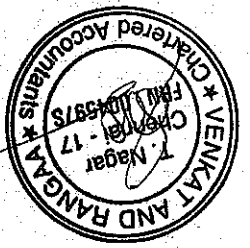
Schedule 16 FIXED ASSETS

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to Staff	0.00	9,166.00
Total	0.00	9,166.00

Schedule 17 LOANS AND ADVANCES

Printed : System Administrator on 30/12/2015 07:46:59 from 1228
Assistant Director (Finance)
Assistant Director (Finance)
Assistant Director (Finance)
Assistant Director (Finance)
Assistant Director (Finance)
Assistant Director (Finance)

Project Director
Project Director
Project Director
Project Director
Project Director
Project Director



As at 31-Mar-14 (Rs.)	As at 31-Mar-15 (Rs.)	Total
61,275.42	347,710.64	347,710.64
61,275.42	347,710.64	61,275.42
Bank of Baroda		
Particulars		

Schedule 31 Balance with Bank

As at 31-Mar-14 (Rs.)	As at 31-Mar-15 (Rs.)	Total
6,249.00	0.00	6,249.00
6,249.00	0.00	0.00
Contingency		
Particulars		

Schedule 27 Operational Expenses

As at 31-Mar-14 (Rs.)	As at 31-Mar-15 (Rs.)	Total
72,112.00	57,806.00	72,112.00
72,112.00	57,806.00	57,806.00
Salary		
Particulars		

Schedule 25 Salary (Pay and Allowances)

Andaman & Nicobar SACS – Gobal Fund RCC-IV

G.B.Plant Hospital Complex, Port Blair – 744104

National AIDS Control Project – Phase - III

Notes to Accounts

1. Reconciliation of Expense and income booked as per Income and Expenditure Account and Receipts and Payments Account for the year ended 31.03.2015

Particulars	R & P	I & E	Difference
Salary (Pay and Allowances)	57,806	95,898	(38,092)
Operational Expenses	-	2,600	(2,600)
Total			(40,692)

Expenses Booked Through Journal Entries by crediting Grant Received for recording the expenditure routed through Treasury - PAO			40,692
Total			40,692
Net Difference			-

Incase of Grant Income	R&P	Balance Sheet	Difference
Grant Received - General Fund	343,308	384,000	40,692
Grant Income accounted through JV/Received for recording the expenditure routed through Treasury - PAO			40,692
Net Difference			-

