# CHHATTISGARH STATE AIDS CONTROL SOCIETY RAIPUR

### ANNUAL FINANCIAL REPORT

**FOR** 

2015-16

# AUDITORS M.K.P.S. & ASSOCIATES

CHARTERED ACCOUNTANTS
GFS-26, Ground Floor, RDA Complex,
New Rajendra Nagar, Raipur (Chhattisgarh)
Phone-0771-4032018
Email: <a href="mailto:cknandaca@gmail.com">cknandaca@gmail.com</a>

(Chartered Accountants)
GFS-26, RDA Complex, New Rajendra Nagar, Raipur (CG)
Email: <a href="mailto:cknandaca@gmail.com">cknandaca@gmail.com</a>

### **Annexure to the Audit Report**

(Forming part of Audit Report of CGSACS for the year ended on 31.03.2016)

Further to our comments in the Management Letter and Notes on accounts we report as under:

### 1. Books of accounts maintained at CGSACS:

Books of accounts are maintained on CPFMS accounting software developed and provided by NACO. Accounts are maintained as per funds received. Following six sets of books of accounts were maintained by CGSACS and were produced before us for audit.

- i. DBS Fund
- ii. TI Pool Fund
- iii. GFATM Round-II
- iv. GFATM Round- IV/VI
- v. GFATM Round-VII
- vi. UN Agency Fund

It was explained to us that the books of accounts is being maintained on the basis of funds received from NACO for different programmes. All these books of accounts are maintained separately by CGSACS.

### 2. Internal Audit/ Internal Control in CGSACS:

CGSACS was covered under internal audit in 2015-16. Sanjay Shrivastav & Co. Chartered Accountants were the internal auditors. The peripheral units like the District Aids Control society and the Non-Government Organistions are covered under internal audit as stipulated by NACO.

We were produced internal audit report for the year 2015-16. As regards internal control in CGSACS we have dealt the same in our annexed Management Letter.

### 3. Excess expenses booked on the basis of SOE not reversed:

During the year the excess expenses booked on the basis of SoE as compared to the actual expenses reported in the internal audit report of last year 2014-15 were not reversed.

### 4. Excess Payments made to NGO: SIF Charles Books of

Rs. 62,462/- was paid to Jankalyan Samajik Sansthan, Rajnandgaon which is already closed and no SOE was produced by the NGO during the year

The details of workings on NGOs closed during the year 2015-16 were not produced during the audit.

### 5. Expenses booked on the basis of SoE during the year 2015-16.

All programme expenses by the District Aids control Societies and Non Government Organisations and other peripheral units like Dean Medical College etc are booked on the basis of Statement of Expenditure (SOE)/Monthly Expenditure Format (MEF). We have observed that in many cases these SOE/MEF are not in the letter head of the issuing organisations. Moreover in many cases these SOE/MEF are on photocopy and not dated. In some cases these do not bear the signature of the Principal officer.

Further we have noticed excess amount have been booked on the basis of SOE/MEF than the actual amount of expenses certified by the internal auditors. These excess expenses must be reversed otherwise the utilisation of funds is overstated to the extent. Excess amount of expenses booked during the year 2015-16 for different funds are as stated under:

Name of Funds	Excess Amount of exp	enses Rs.	
DBS Fund			& ASO
Expenses of DACS	91,37,	056.00/	B
TI Funds		[4	
	3	Ç	( ( )
STATUTORY A	UDIT REPORT 2015-16	1/2	

(Chartered Accountants)
GFS-26, RDA Complex, New Rajendra Nagar, Raipur (CG)
Email: <a href="mailto:cknandaca@gmail.com">cknandaca@gmail.com</a>

ii. In the case of the Income & Expenditure Account of the Excess of Expenditures over the Income for the year ended on that date.

iii. In the case of Receipts and Payments Account of the receipts and payments during the year ended on that day.

FOR M.K. P.S. G. ASSOCIATES.

CA. Nanta, Partner

Membership No. 090009

Place: Raipur (CG) Dated: 11/08/2016

(Chartered Accountants)
GFS-26, RDA Complex, New Rajendra Nagar, Raipur (CG)
Email: <a href="mailto:cknandaca@qmail.com">cknandaca@qmail.com</a>

### AUDIT REPORT

To, The Project Director, Chhattisgarh State Aids Control Society Raipur (CG)

### Introduction

We have audited the accompanying Balance Sheet & Income & Expenditures and Receipts & Payments Account of the Chhattisgarh <u>State Alds Control Society (CGSACS)</u>, Chhattisgarh as of 31<sup>st</sup> March, 2016. That these financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

### Scope

We have conducted our audit in accordance with standards on auditing issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance 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.

### **OPINION**

- a. The statement of account dealing with this report includes funds received from National Aids Control (NACO)
- b. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- c. In our opinion proper books of account have been kept by the Chhattisgarh State Aids Control Society Chhattisgarh so far as it appears from our examination of the books.
- d. The Statements of account dealt with this report are in agreement with the books of account subject to our comments and notes in various parts of this audit report and notes on accounts and annexed Management Letter which form part of this audit report.
  - As submitted to us there is no branch of CGSACS in the state of Chhattisgarh.
  - 2. That for the year 2015-16 the Balance Sheet/ Financial Statement of SHRC is being made on the basis of books of accounts maintained at the Office at Raipur and do not include the balances of the partner organisations except that the expenditures made by them are to be reversed on the basis of SOE submitted by them verified by the internal audit.
- e. That we have not made any site visits nor physical verifications were carried out by us. In all the projects the number of participants in various Trainings and workshops etc. are taken as per certified list/ particulars submitted by the management and various expenses like fooding, lodging, training materials and travelling expenses are verified accordingly as per the voucher produced before us.
- f. That we have not physically verified cash in Hand and Fixed Assets as on 31.03.2016.
- g. That we have not conducted physically verification of fixed assets during the course of audit. However as per internal audit report for half year ended on 31/03/2013 there were shortage of 3 computers, one airconditioner, one scanner, one digital camera and one mobile phone.

Subject of above and our observations & comments in annexed Management Letter and notes on accounts:

h. In our opinion and to the best of our information and according to the explanations given to us the said accounts subject to our comments/ observations/ notes given in the Annexure-A to this report, annexed Management Letter and Notes to Accounts give the information in the manner so required and give a true and fair view:-

i. In the case of the Balance Sheet of the State of Affairs of the Society as at 31/1

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(Chartered Accountants)
GFS-26, RDA Complex, New Rajendra Nagar, Raipur (CG)
Email: cknandaca@gmail.com

Expenses of NGOs	244,30,371.00
GFATM Fund round-II	
Expenses of DACS	35,88,360.00
GFATM Round –IV	
Expenses of ART Center	20,40,744.00
GFATM Round –VII	
Expenses of CARD	25,61,970.00

The details of excess expenses is given in the annexed Management Letter

### 6. Internal audit report of NGOs not produced:

i. In case of DBS Fund internal audit report of Mahasamund DACS was not produced.

ii. In cases of 04 NGOs we were not produced the internal audit report for the year 2015-16. The details are given in the annexed Management Letter. The total amount of SOE from these NGOs during the year was Rs.15,14,330.00

### 7. Frauds/ Financial Irregularities:

During the year 2013-14 frauds/ financial irregularities done during the earlier years in which the stores officer, accountant and AD Finance were involved were detected. No further recovery was made on this account during the year 2015-16.

### 8. Income Recognition:

iii. As regards the income recognition the interest earned on bank accounts of various programme funds by CGSACS were not reflected in the Income and Expenditure Account and are credited in the Funds account. This policy has been followed consistently by CGSACS as explained to us. Entries are being made according to CPFMS system

ii. Interest from bank and TDS deducted thereon as per Form 26AS is not matching with the

interest in the accounts.

Place: Raipur (CG) Date: 11/08/2016

**Chartered Accountants** 

GFS-26, Ground Floor RDA Complex, New Rajendra Nagar, Raipur(CG) Email: cknandaca@gmail.com

To The Project Director Chhattisgarh State AIDS Control Soceity Kalibari Chowk, Raipur, Chhattisgarh

### Management Letter (Forming part of Audit Report)

We have audited the financial statements of Chhattisgarh State Aids Control Society, Raipur for the financial year 2015-16. These are the responsibility of the management for preparation of these statements. Our responsibility is to express opinion on the basis of our audit.

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. In planning and performing the audit of the Society for the year 2015-16 we considered its internal control procedures in order to determine our audit procedures for the purpose of expressing our opinion on the financial statements.

We planned and performed our audit and obtained reasonable assurance as to disclosure in the financial statements presentation whether the same are free from material misstatements and reported in our independent auditors report.

We noted no matters of material misstatements in disclosure and presentation of financial statements except those pointed in out in Annexure to audit report and in this Management Letter. We would like to draw the attention of the management on the points.

This report is intended solely for the information and use of the Society and managing committee of the Society. We would like this opportunity to thank the management and staff of the Society for their cooperation in performance of our work.

### General Observations for the year 2015-16

- 1. CGSACS is registered as a Society under Chhattisgarh Society Registration Act.
- 2. We were not provided with exemption certificate from Income Tax Departments as regards exemption under section 12A of the Income Tax Act, 1961.
- 3. Chhattisgarh State Alds Control Society (CGSACS), Chhattisgarh maintained six separate sets of books of accounts in the name of DBS Fund, TI Pool Fund, GFATM-II, GFATM-IV, GFATM-VII and UN Agency Fund during the year 2015-16. For all these accounts separate bank/cash books are maintained and thus six bank books are being maintained by CGSACS. It was explained to us that different set of books of accounts are being maintained for different type of funds received from NACO like DBS Fund,GFATM Funds, UNDP Fund etc. In our opinion single set of books of accounts be maintained by the institution containing all the funds. This has weakened the control and efficacy of internal control.
- 4. Internal audit of CGSACS was conducted by Sanjay Shrivastav & Co in 2015-16, which covered the peripheral units like NGOs, District Aids Control Society etc.
- 5. No cash book is being maintained in any of the books of accounts. It was explained that there is no cash payment being made during the year.

- 6. In any of the books of account no vouchers like cash, bank or journal vouchers are being made in CGSACS. It was explained to us that system vouchers are available, however we were not produced the same. Payments are being made on the basis of note sheet as approved by the Project Director and Assistant Project Director. At the time of making journal entry the same is made directly from the bill, SOE or salary sheets etc. No voucher is being made. Further we have observed that the bills/SOEs are not checked/ passed in the accounts department before being entered in the books of accounts. This has weakened the total internal control procedure. Vouchers whether bank, journal or other must be made, serially numbered and properly dated.
- 7. We have observed that expenses from NGO and DAC are being booked on the basis of SOE/ Monthly Expenditure Abstract in all the books of accounts. In none of the cases these SOEs are certified by Professional Chartered Accountants nor are these supported by bills / invoices. Moreover in significant cases these SOEs are on photocopy and not original, nor these are on the letter head of the organisation nor these are dated. Further on before being entered in accounts these are not passed by competent authority in CGSACS. SOE/ MEf are approved by the Project Director on the format given by NACO. The covering page is on letter head and approved by the Project Director.
- 8. As per accounting guideline, CGSACS follows the cash basis of accounting. However as per the notes on accounts of Balance sheet for 2014-15 all revenues and expenses are generally recognised on cash basis except in the case of funds released by NACO which was recognised during the year irrespective of its actual receipts.
  - <u>9.</u> During the year 2015-16 we have observed that mercantile basis of accounting was also used particularly in programme and travelling advances and purchases etc. Some of the expenses were booked on the basis of bank payment vouchers and some were booked on the basis of SOE/expenses bills. Moreover the transactions to same party was made through journal entries some time and some time payment made to the same party was booked to the expenses account and not routed through the party's account. Examples of such parties are various NGOS, DACS etc. This has weakened the internal control on books of accounts.
  - 10. In all the books of accounts for 2015-16 the Unspent Fund is being shown as General Fund in the Balance Sheet even though it is shown as Unspent Fund in the Utilisation Certificate.
  - 11. Internal Control on Fixed Assets is grossly missing. Fixed Assets Register stating the details of the fixed assets was not produced before us for verification.
  - 12. Default in submission of TDS return of the Society:

Irregularities as regards TDS are provided in the specific observations on different Fund account.



### **SPECIFIC OBSERVATIONS ON DIFFERENT FUNDS:**

### A. New DBS Fund:

- Accounts are maintained on computerised accounting system on software (CPFMS) which was got developed by NACO. On the basis of above accounts we have framed our opinion.
- Subject to our comments in this Annexure and Notes of Accounts expenses as well as other transactions are supported by proper and adequate supporting documents and expenditures are incurred in accordance with financial norms prescribed by NACPP III.
- 3. Bank Reconciliation Statement of DBS Fund for 2015-16 produced before us is not correct. There are many entries which are appearing in the bank statement are not booked in the books of accounts particularly the interest from bank and TDS deducted there on. This was pointed out last year in our audit report. Those entries are not yet made.
- 4. There is a difference of Rs.83722/- in the audited bank reconciliation statement in 2014-15 which is being carried forward since the year 2012-13. The difference has increased to Rs.86,194/- during 2015-16
- 5. Repeated entries in the Bank Reconciliation:
  - i. In the bank reconciliation produced there appears cheques deposited but not cleared in bank of Rs.1662504.00 However out of above cheques of Rs. 909,061.00 are cleared. Both these entries are appearing in the BRS as cheque deposited not cleared and under credits in bank but not entered in books. The details are as below:

Cheque no	Amount	Cleared on
Cheque no. 851968 dated 28.03.2014	25,000.00	Cheque is already cleared as
		appearing in BRS
Cheque no. 501057 dated 31.03.2014	3,400.00	10/04/2014
Cheque no. 170309 dated 31.03.2014	70,254.00	05/04/2014
Cheque no. 170313 dated 31.03.2014	13,950.00	05/04/2014
Cheque no. 990241 dated 31.03.2014	10,000.00	Cheque is already cleared as
		appearing in BRS
Cheque no. 325803 dated 03.04.2014	10,000.00	Cheque is already cleared as
		appearing in BRS
Cheque no. 444649 dated 03.04.2014	63,000.00	04/04/2014
Cheque no. 444726 dated 03.04.2014	63,000.00	04/04/2014
Cheque no. 445002 dated 03.04.2014	20,000.00	04/04/2014
Cheque no. 444984 dated 03.04.2014	10,000.00	04/04/2014
Cheque no. 445328 dated 03.04.2014	150,000.00	Cheque is already cleared as
		appearing in BRS
Cheque no. 462709 dated 07.04.2014	3,567.00	07/04/2014
Cheque no. 462708 dated 07.04.2014	2,765.00	07/04/2014
Cheque no. 023025 dated 21.04.2014	3,914.00	21/04/2014
Cheque no. 178413 dated 11.07.2014	147,080.00	11/07/2014
Cheque no. 617406 dated 04.09.2014	1,000.00	Cheque is already cleared as
		appearing in BRS
Cheque no. 325237 dated 28.10.2014	117,702.00	22/10/2014
Cheque no. 306748 dated 31.03.2015	2,429.00	31.03.15
Cheque no 19234 dated 31.03.2015	71290.00	Already cleared
Ch no of DACS Balram pur	33760.00	Cheque already cleared
Ch no from DACS Balod	430655.00	Cheque already cleared
Ch no 127325 dated 05/03/2016	140412.00	Cheque aiready cleared. Total
		cheque was for Rs.200412.00 of
		which Rs. 60000/- was deposite
	•	in GFATM RATI

As can be seen the amount shown as cheques deposited but not cleared includes cheques already cleared and credited in account of Rs.909,061.00. Only the date of clearance is not entered in the books of accounts and therefore it is appearing in both the sides.

Further in the bank reconciliation produced there appears cheques issued but not presented in bank of Rs.102,020.00 However out of above all the cheques of Rs. 46358.00 are cleared. Both these entries are appearing in the BRS. The details are as below:

Cheque no	Amount Rs.	Cleared on
Cheque no. 061875 dated 26.02.2014 paid to Hotel Madhuban	17,957.00	10-May-14
Cheque no. 4000 (743354) dated 09.10.2014 Paid to Dr. Channdrakar	4,000.00	22-Oct-14
Cheque no. 743388 dated 07.11.2014 paid tu Dumbani Dhamecha	3,825.00	20-Nov-14
Cheque no. 1068 (504948) dated 08.12.2014 paid to Idea Cellular	1,068.00	17-Dec-14
Cheque no. 061626 dated 13.01.2015 CGPDCL electric Bill	2,360.00	19-Jan-15
Cheque no. 061688 dated 31.01.2015	10,648.00	11-Feb-15
Cheque no. 061770 dated 31.03.2015	55,662.00	31-03-15
Cheque no. 061692 dated 05.02.2015	6,500.00	02-Mar-15

As can be seen the amount shown as cheques issued but not presented includes cheques already presented in bank of Rs.102,020.00. Only the date of clearance is not entered in the books of accounts and therefore it is appearing in both the sides.

iii. Amount Debited by bank is not entered in the books:

Following amounts debited by bank were not entered in the books of accounts and the details of which are not furnished:

Cheque no	Amount Rs.
Debit in Bank on 17.06.2014	1,000.00
Debit in Bank on 30.06.2014	1,055.00
Debit in Bank on 25.10.2014	2,950.00
Debit in Bank on 13.11.2014	200.00
Debit in Bank on 13.11.2014	800.00
Debit in Bank on 25.11.2014	10,085.00
Debit in Bank on 18.12.2014	66,449.00
Debit in Bank on 22.12.2014	7,090.00
Debit in Bank on 31.12.2014	855.00
Debit in Bank on 12.03.2015	100.00
Debit in Bank on 12.03.2015	100.00
Debit in bank on 20.03,2015	2.00
Debit in bank on 17,04.2015	6500.00
Debit in bank Statement on 24.09.2015	1140.00

iv. Amount Credited by bank is not entered in the books:
Following amounts credited by bank were not entered in the books of accounts and the details of which are not furnished:

Cheque no	Amount Rs.
Credit in Bank on 02.04.2014	152.00
Credit in Bank on 02.04.2014	4,032.00
Credit in bank on 31.03.2015	1,750.00
Credit in bank on 17.06.2015	72799.00
Credit in bank on11.09.2015	9020.00
Credit in bank on13.10.2015	9110.00



Amount wrongly entered in books:
 It was observed that amount as per cheque is wrongly entered in the books of accounts.
 Following are the details of such amount

Particular	Effect on BRS Amt Rs.	Remarks
Ch. No. 504772 dt 02.06.14	22,040.00	Entry not taken
Cheque no. 743475 dt: 29-03-14 credited in books for Rs. 36584.00 while debit from Bank is 36564.00	20.00	Bank bal as per books under stated by Rs.20.00
Cheque no. 743340 dt: 25/9/14 credited in books for Rs. 1017.00 while debit from Bank is Rs. 1067.00	(50.00)	Bank bal as per books is over stated by Rs.50.00
Credit in Bank on 08.08.2014 Rs. 452830.00 but in books Rs. 374000.00 received by kawardha DACS 78830/- for different accounts I.e. GFATM account	78,830.00	Bank bal as per books under stated by Rs.78830.00 and DAC Kwardha balance is reduced by above amount.
Cheque no. 743371 dt: 16-10-14 credited in books for Rs. 12720.00 while debit from Bank is Rs. 12700.00	20.00	Bank bal as per books under stated by Rs.20.00
Advance reversal entry mistakenly taken in Bank Account on 18.11.2014 ch. No 504937 dt: 18-11-14 Salary deduction of staffs	(44,650.00)	Bank bal as per books is over stated by Rs.44,650.00
Cheque no. 504939 dt: 19-11-15 credited in books for Rs. 3,90,720.00 while debit from bank is Rs. 325000.00 salary of STI staffs	65,720.00	Bank bal as per books under stated by Rs.65720.00
Cheque no.504983 dt: 19-12-14 Credited in books for Rs. 12,322.00 while debit from bank is Rs. 12,332.00 salary of staff	(10.00)	Bank bal as per books is over stated by Rs.10.00
Debit in Books on 19.12.2014	(64,950.00)	Bank bal as per books is over stated by Rs.64950.00
Advance reversal entry mistakenly taken in Bank Account on 14.01.2015 ch.no. 061637 Salary deduction of staffs	(56,850.00)	Bank bal as per books is over stated by Rs.56850.00
Advance reversal entry mistakenly taken in Bank Account on 05.02.2015 ch. No. 061691 Salary deduction of staffs	(56,850.00)	Bank bal as per books is over stated by Rs.56850.00
Advance reversal entry mistakenly taken in Bank Account on 02.03.2015 ch.no. 061711 Salary deduction of staffs	(56,850.00)	Bank bal as per books is over stated by Rs. 56850.00
Advance reversal entry mistakenly taken in Bank Account on 31.03.2015 ch. No. 061762 Salary deduction of staffs	(56,850.00)	Bank bal as per books is over stated by Rs.56850.00
Cheque no. 61698 dt. 24-02-15 credited in books for Rs. 10,000.00 while debit from bank is Rs. 1,00,000.00 advance to Dr.Chandrakar	(90,000.00)	Bank bal as per books is over stated by Rs.90000.00
May Ch.No.807302 dt: 30.05.2015 Amount received from DACS Dantewada	(3,414.00)	Bank bal as per books is over stated by the amount
Ch. No. 181520 dt:16-07-2015 for recovery of staff advances	(34,225.00)	stated by the amount
Aug & Sep Ch.No.181294 dt: 08.09.2015 for recovery of staff advances	(17,350.00)	stated by the amount
Ch.No.003380 dt: 11.09.2015 Recovery of staff advances	(18,130.00)	stated by the amount
Ch.No.181252 dt: 17.08.2015 Recovery of staff advances	(20,750.00)	stated by the amount
Ch.No.181264 dt: 24.08.2015 Recovery of staff	(18,650.00)	Bank bal as per books is over

advances		stated by the amount
October Ch.No.747108 dt: 07.10.2015 Recovery of staff advances	(17,350.00)	Bank bal as per books is over stated by the amount
Nov Ch.No.747165 dt: 30.11.2015 Recovery of staff advances	(18,100.00)	Bank bal as per books is over stated by the amount
Ch.No.504807 dt: 31.12.2015 Recovery of staff advances	(18,100.00)	Bank bal as per books is over stated by the amount
Dec Ch.No.504846 dt: 01.02.2016 Recovery of staff advances	(18,100.00)	Bank bal as per books is over stated by the amount
Jan Ch.No.99999 dt: 23.01.2016 Recovery of staff advances	(3,500.00)	Bank bal as per books is over stated by the amount
Feb Ch.No.181535 dt: 01.03.2016 Recovery of staff advances	(18,100.00)	Bank bal as per books is over stated by the amount
Mar Ch.No.181576 dt: 31.03.2016 Recovery of staff advances	(18,100.00)	Bank bal as per books is over stated by the amount
13.04.2016 (10729-10725) ch no 061779 dated 31.03.15 for 10729 but entered in books as 10725	(4.00)	Bank bal as per books is over stated by the amount
02.09.2016 (242604-235278) ch no 408740 from DACS 235278 but entered as 242604	(7,326.00)	Bank bal as per books is over stated by the amount

More care should be taken while making entries in the books of accounts. Bank must be reconciled every month.

- There are old cheques some of which belongs to 2013-14 and 2014-15 and are not cleared till date and are still reflected in the Bank Reconcilition Statement. All cheques of more than the valid period should be reversed.
- 7. Excess expenses as reported in earlier years were not reversed in the accounts of CGSACS.
- 8. Expenses booked as per the SOE from DACS and actual expenses of DACS as per internal audit report during the year 2015-16:

We have noticed difference in expenses as booked on the basis of SOE submitted and actual expenses as per the internal audit report in the case of DACS. In the following cases excess expenses have been booked:

S.NO	Name of DACS	Expenses as	Expenses	Expenses
		per SOE Rs.	as per	Excess
1		}	internal	Booked
			audit report	
01	RAJNANDGAON	2273,799.00	443,500.00	18,30,299.00
02	DURG	2175289.00	648110.00	1527,179.00
03	BALODA BAZAR	242,893.00	286,299.00	43,406.00
04	BALRAMPUR	287,000.00	14,180.00	272,190.00
05	BASTAR	1196,660.00	935460.00	261200.00
06	BEMETARA	319,105.00	0.00	319,105.00
07	BIJAPUR	207218.00	0	207218.00
08	BILASPUR	527,141.00	473,641.00	53,500.00
09	JANJGIR	509,000.00	443,264.00	65,736.00
10	KAWARDHA	933,474.00	208,000.00	725,474.00
11	KONDAGAON	730,650.00	0	730650.00
12	KORBA	530,066.00	496,000.00	34,066.00
13	MUNGELI	10,40,229.00	14360.00	10,25,869.00
				• •

14	RAIPUR	337,500.00 (	281,467.00	56,033,00
15	SARGUJA	19,58,954.00	750,816.00	12,08,138.00
16	SUKMA	344,602.00	95,000.00	249,602.00
17	SURAJPUR	352,000.00	65000.00	287000.00
18	DEAN MEDICAL COLLEGE JAGDALPUR	923,020.00	420,859.00	240,391.00

Theses excess expenses of Rs.91,37,056.00 must be reversed from the utilisation for the year and must be recovered from the respective DACS

# 9. Expenses less booked as per the SOE and actual expenses as per internal audit report during the year 2015-16:

We have noticed difference in expenses as booked on the basis of SOE submitted and actual expenses as per the internal audit report in the case of DACS. In the following cases less expenses have been booked:

S.NO	Name of DACS	Amount as	Actual Amt as	Expenses less
		per SOE Rs.	per internal audit report Rs.	Booked Rs.
01	BALOD	368,680.00	382,500.00	13820.00
02	DHAMTARI	291,800.00	351,630.00	59830.00
03	RAIGARH	590,150.00	922301.00	332,151.00
04	NARAYANPUR	40,000.00	195,000.00	155,000.00
05	JASHPUR	380,088.00	646588.00	266500.00
06	DEAN CIMS BILASPUR	661,250.00	902,310.00	241,060.00
07	DEAN MEDICAL COLLEGE RAIPUR	985,148.00	1272,536.00	287,388.00

Expenses of DACs is less booked by Rs.13,55,749.00 during the year 2015-16. The expenses must be booked as per the actual expenses allowed by the internal auditor.

### 10. Difference in refund by DACS as per internal audit report and as per books of CGSACS

We have observed that there is difference in the amount of refund as booked in the books of CGSACS and as reported by the internal auditor.

S.	Name of DACS	Refund by	Amount	Excess	Less Received
No	;	DACS as	received by	Received	as per books of
i . I		per internat	CGSACS as	as per	CGSACS
1		audit report	per books	books of	
				CGSACS	
1	GARIABAND	41914.00	114,2014.00	71,290.00	-
2	JASHPUR	200,412.00	140,412.00	-	60000.00
3	RAIPUR	342,006.00	290,048.00	-	51958.00
4	MUNGELI	378,171.00	325,371.00	53,000.00	-
5	BILASPUR	258,000.00	397,500.00	139,500.00	-
6	KORBA	235,278.00	242,604.00	7326.00	-
7	BALRAMPUR	0.00	33760.00	33760.00	-
8	SURAJPUR	212,000.00	187,000.00	-	25000.00
9	KANKER	0	139,500.00	139,500.00	-
10	DURG	0.00	463,229.00	463,229.00	-
11	DANTEWADA	0.00	3389.00	3389.00	
12	KONDAGAON	0.00	63000.00	63,000.09	-
13	SUKMA	0.00	73,000.00	73,000,00	1200CV
14	RAJNANDGAON	128,250.00	0.00	(\$/-	128250.00

There should not be any difference between amount received by CGSACS as per books and as per internal audit report. This must be resolved immediately.

### 11. Internal audit report not produced:

In case of following DACS internal audit report for DBS Fund was not produced

SI No	Name of DACS		Expenses as per SOE during the year Rs.	Closing Balance Rs.
01	MAHASAMUND	578,875.00	626,375.00	0.00

### 12. Observations on Salary and TDS:



- <u>i.</u> The staffs of CGSACS are on contractual engagements and their contracts are renewed on yearly basis. However TDS on payment made to them are on deducted on the computation made on the basis of treating them as salary.
- <u>ii.</u> Even though the service periods of staff are renewed no contractual agreement for employment with any of the staff of DBS Fund was made.
- iii. No details of working of arrears payment to contractual staff was produced before us.
- iv. TDS of Rs.24,500.00 was excess paid in DBS Fund account.
- v. Non deduction/ Less deduction of TDS:

In following cases TDS has been either not deducted or deducted at lesser amount.

SI	Nature of pa	vment	Name of party	Date of	Amount	Observations
N			riame or party	payment	Rs.	ODDC: Vations
0				, , , , , , , , , , , , , , , , , , , ,		
01	Travelling	Expenses	Ajay Travels	12/06/15	13,360.00	TDS not deducted
	(2123)			<u> </u>		on air ticket
02	Travelling	Expenses	Ajay Travels	12/06/15	19326.00	TDS not deducted
	(2123)	<del></del>			<u> </u>	on air ticket
03	Travelling	Expenses	Ajay Travels	28/07/15	42859.00	TDS not deducted
L	(2123)		<del></del>			on air ticket
04	Travelling	Expenses	Ajay Travels	28/07/15	27821.00	TDS not deducted
<u> </u>	(2123)			<u> </u>		on air ticket
05	Travelling	Expenses	Ajay Travels	31/07/15	11919.00	TDS not deducted
100	(2123)		A**	104/50/45	14707.00	on air ticket
06	Travelling	Expenses	Ajay Travels	31/08/15	14707.00	TDS not deducted
<u> 77</u>	(2123)		Aine Travels	24/00/45	10000.00	on air ticket
07	Travelling	Expenses	Ajay Travels	24/09/15	42292.00	TDS not deducted
08	(2123)	- Eventone	Ains Travela	42/04/46	40400.00	on air ticket
108	Travelling	Expenses	Ajay Travels	13/01/16	49488.00	TDS not deducted
09	(2123)		Aigu Travala	00/0/46	49405 00	on air ticket
l na	Travelling	Expenses	Ajay Travels	02/2/16	12125.00	TDS not deducted
10	(2123)	Evana	Aigu Trougla	00/00/46	46404.00	on air ticket
10	Travelling	Expenses	Ajay Travels	08/02/16	46494.00	TDS not deducted
11	(2123)	Evenence	Ainy Travale	09/02/16	22525.00	on air ticket  TDS not deducted
]''	Travelling (2123)	Expenses	Ajay Travels	09/02/16	22020.00	· • • · · · · · · · · · · · · · · · ·
12	<del></del>	Evpensos	Aiou Trousia	24/02/16	11666.00	on air ticket TDS_not_deducted
12	Travelling (2123)	Expenses	Ajay Travels	24/02/10	1 1000.00	on air ticket
13	<del></del>	Expenses	Ajay Travels	24/02/16	18392.00	TDS not deducted
113	(2123)	Expenses	rjay Havels	24/02/10	10092.00	on air tig suc.
14	<del></del>	Expenses	Ajay Travels	24/02/16	13214.00	TIDE NOT deducted
1,4	1 masening	Tyberises	Tivay Havels	1 27/02/10	1 132 17.00	The rot desdeted

	(2123)					on air ticket
15	Travelling	Expenses	Ajay Travels	08/03/16	20728.00	TDS not deducted
L	(2123)			<u> </u>	<u></u>	on air ticket
16	Travelling	Expenses	Ajay Travels	08/03/16	29591.00	TDS not deducted
l. · .	(2123)_				ļ	on air ticket

### vi. Late Deposit of TDS:

In following cases we have observed late deposit of TDS in case of DBS Fund.

Nature payment	of	Date of Deduction	TDS Amt Rs.	Due date of payment	Date of actual payment ( chalan date)
TDS (Salary)		20/04/2015	4000.00	07/05/15	11/06/15
TDS (Salary)		27/05/2015	5000.00	07/06/15	11/06/15
TDS (Salary)		27/05/2015	3000.00	07/06/15	11/06/15
TDS (Salary)		27/05/2015	3000.00	07/06/15	11/06/15
TDS (Salary)		27/05/2015	1500.00	07/06/15	11/06/15

### 13. Old Advances outstanding in DBS books:

Following advances are carried forward from last year and further advance still given and outstanding as on 31/03/2015

odistanding as on 3 1/03/2019					
Name of person/ Party	Amt	Amount	Remarks		
l <sup>.</sup>	outstanding	outstanding	}		
	on 1/04/15	of 31/3/16			
Eklovya Tiwari	25000.00	25000.00	Amount is outstanding for more than one		
			year. It must be immediately recovered		
FA & CAPSE Railway	80640.00	132,930.00	Even after one year the amount is still		
Nagpur	!		lying as advance. Further advance was		
			given inspite of old outstanding advance		
Hitendra Kumar Sahu	25000.00	25000.00	Amount is outstanding for more than one		
		•	year. It must be immediately recovered		
Nitin Bhowte	25000.00	25000.00	Amount is outstanding for more than one		
			year. It must be immediately recovered		
Civil Surgeon Raipur	5000.00	5000.00	Amount is outstanding for more than one		
	<u>.</u>		year. It must be immediately recovered		
Nodal Officer Micro Bio	170000.00	170000.00	Amount is outstanding for more than one		
Dept Medical College,		ļ	year. It must be immediately recovered		
Raipur	ļ	1	<u> </u>		
OST Bishrampur	410600.00	410600.00	Amount is outstanding for more than one		
			year. It must be immediately recovered		
Tirupati Sharma	754.00	754.00	Amount is outstanding for more than one		
	<u> </u>	<u> </u>	year. It must be immediately recovered		
Anil Vasu	20000.00	20000.00	1 · · · · · · · · · · · · · · · · · · ·		
	<u> </u>		year. It must be immediately recovered		
Dr Praveen Agrawal	65000.00	65000.00			
·	1	<u> </u>	year. It must be immediately recovered		
Vikrant Verma	281750.00	69,050.00			
	1	<u> </u>	year. It must be immediately recovered		

In this connection we recommend as follows:

- a. All the advances be approved by the Project Director of CGSACS.
- b. No fresh advance be given unless earlier advance is settled.
- c. In case of emergency the outstanding old advance be deducted from new advance and fresh advance be given if required so that old advances stand settled on the date of new advance.

### 14. Old advance in the name of NGO:

Huge advances are noticed in the name of NGOs in DBS Fund and there is no transactions in these accounts. The details are as follows:

Name of person/ Party	Amt outstanding	Amount outstanding	Remarks
	on 1/04/15	of 31/3/16	
Sangatha Sahabhagi Gramin	3938.50	3938.50	Amount is outstanding for more
Vikas Sansthan, Sarguja	i		than one year. It must be
			immediately recovered
Action for Advancement	126612.00	126612.00	Amount is outstanding for more
Soceity Raipur			than one year. It must be
			immediately recovered
Adarsh Navyuvak Mandal	136743.00	136743.00	Amount is outstanding for more
Korba	1007	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	than one year. It must be
		ļ	immediately recovered
Astha Samiti Kawardha	249013.00	249013.00	Amount is outstanding for more
Astria Carriti Nawarana	243010.00	240010.00	than one year. It must be
			immediately recovered
Bastar Samajik Jan Vikas	60148.00	60148.00	Amount is outstanding for more
Dastai Gairiajik Jali Vikas	00140.00	00140.00	·
	ļ		than one year. It must be immediately recovered
CG Prachar evam Vikas	205622.00	205622.00	
	205623.00	205623.00	Amount is outstanding for more
Sansthan Ambikapur	•	h	than one year. It must be
	550007.00	550007.00	immediately recovered
Chandra tilak siksha	558237.00	558237.00	Amount is outstanding for more
Swasthya Vigyan Samiti	<u> </u>		than one year. It must be
Korba	<u> </u>	<u> </u>	immediately recovered
Chhattisgarh Network of	205246.00	205246.00	Amount is outstanding for more
People Living with HIV Bhilai	j		than one year. It must be
			immediately recovered
Chetna Child and Women	198201.00	198201.00	
Welfare Jagdalpur		į	than one year. It must be
			immediately recovered
Gram Mitra Samaj Seva	25897.00	25897.00	Amount is outstanding for more
Sansthan Janjgir	:		than one year. It must be
			immediately recovered
Grihini Samiti Bhatapara	451297.00	151,775.00	Amount is outstanding for more
·			than one year, it must be
			immediately recovered
Jankalyan Samajik Sansthan	365325.00	365325.00	Amount is outstanding for more
Rajnandgaon			than one year. It must be
) '	-	1	immediately recovered
Jankalyan Samajik Sansthar	313053.00	313053.00	
Rajnandgaon 3 <sup>rd</sup>			than one year. It must be
	1.		immediately recovered
Janmitram Kalyan Samit	i 212936.00	212936.00	
Raigarh		2.2000.50	than one year. It must be
T.a.go	ļ		immediately recovered
Jan vikas parishad evan	1 196543.00	196543.00	
Anusandhun New Bilaspur	1 100040.00	130343.00	than one year. It must be
/ Alusahuhuh New Dilaspui			immediately recovered
Kalp Samaj Sewi Sansth	41343.00	41343.00	
1 '	41343.00	41343.00	. •
Janjgir		1 .	than one year. It must be
Mahari Gariet W. S.	B 4070-10	10=0=1=	immediately recovered
	§ 137254.00	137254.00	1 " " " " " " " " " " " " " " " " " " "
Research Balod		· [	than one year It must be
			immediately recovered
Kalyani Social Welfar	e 95458.00	0 95458.0	O Amounts outstanding for mor

Research Durg			than one year. It must be
			immediately recovered
Khoj evam Jan Jagriti Samiti	211341.00	211341.00	Amount is outstanding for more
		· [	than one year. It must be
New Years Control	000400 00	20040200	immediately recovered
Nav Yuva Jagaran Pratisthan	302123.00	302123.00	Amount is outstanding for more
Bilaspur	}	1	than one year. It must be
Managar Destation	5005.00	5005.00	immediately recovered
Navyuva Jagaran Pratisthan	5995.00	5995.00	Amount is outstanding for more
Jashpur	{		than one year. It must be
Nischay Samiti New Raigarh	67582.00	67582.00	immediately recovered
Nischay Samili New Raigam	0/562.00	0/302.00	Amount is outstanding for more than one year. It must be
1		i	immediately recovered
Path Pradarshak Sarguja	238534.00	238534.00	Amount is outstanding for more
radi Fradaishak Galguja	230334.00	230334.00	than one year. It must be
	ļ		immediately recovered
Pratigya Vikas Sansthan Durg	136764.00	136764.00	Amount is outstanding for more
raugya vikas Sanstian Duig	130704.00	130704.00	than one year. It must be
	ĺ		immediately recovered
Ramkey Foundation Raipur	602707.00	602707.00	Amount is outstanding for more
Trainkey Foundation Traiper	002707.00	002101.00	than one year. It must be
·			immediately recovered
Sahabhagi Samaj Sewi	97204.00	97204.00	Amount is outstanding for more
Sansth Pakhanjur	31204.00	97204.00	than one year. It must be
Oanstii Fakilanjui	i		immediately recovered
Sahyog Sansthan Durg	306260.00	306260.00	
Sarryog Saristilan Durg	300200.00	300200.00	than one year. It must be
1	·		immediately recovered
Sahabhagi Samaj Sewi	109528.00	109528.00	
Sansth Kanker	100020.00	100020.00	than one year. It must be
- Carrott Farmor			immediately recovered
Samarpit Raipur	97751.00	97751.00	
			than one year. It must be
			immediately recovered
Samta Mahila Mandal New	147415.00	147415.00	
Dantewada	1		than one year. It must be
			immediately recovered
Samta mahila Mandal Raipur	18777.00	18777.00	
· '	1	i	than one year. It must be
	ļ	•	immediately recovered
Sangatha Sahabhagi Gramin	25588.00	25588.00	Amount is outstanding for more
Vikas Sansthan Korba	1		than one year. It must be
		•	immediately recovered
Sanjivani Gramin Vikas	24240.00	24240.00	Amount is outstanding for more
Sansthan Bilaspur			than one year. It must be
		<u> </u>	immediately recovered
Sarapit New Bilaspur	279658.00	279658.00	Amount is outstanding for more
1			than one year. It must be
			immediately recovered
Sewa Bhaskar Samaj Kalyan	271372.00	271372.00	. ·
	L .		than one year. It must be
Sansthan Korea	}	1	
Sansthan Korea			immediately recovered
Sansthan Korea  Society for Education Eco &	454000.00	454000.00	immediately recovered
	454000.00	454000.00	immediately recovered  Amount is outstanding for more than one year. It must be
Society for Education Eco &	454000.00	454000.00	immediately recovered  Amount is outstanding for more than one year. It must be immediately recovered
Society for Education Eco &			immediately recovered  Amount is outstanding for more than one year. It must be immediately recovered  Amount is outstanding for more
Society for Education Eco & Scocial Upliftment Rajim			immediately recovered  Amount is outstanding for more than one year. It must be immediately recovered  Amount is outstanding for more than areas It must be
Society for Education Eco & Scocial Upliftment Rajim  Transport Corporation of India			immediately recovered  Amount is outstanding for more than one year. It must be immediately recovered  Amount is outstanding for more

Bilaspur			than one year. It must be immediately recovered
Transport Corporation of India Raigarh	214612.00	214612.00	Amount is outstanding for more than one year. It must be immediately recovered
Vikas evam Anusandhan Sansthan Badola	191366.00	191366.00	Amount is outstanding for more than one year. It must be immediately recovered
Vikas evam Anusandhan Sansthan Durg	140537.00	140537.00	Amount is outstanding for more than one year. It must be immediately recovered

Since the accounts of all NGOs are transferred to TI Pool Fund these advances must also be transferred to TI Pool Fund account so that the same can be recovered. Further out of above NGOs accounts of many are closed. The amount outstanding from must be immediately recovered.

### 15. Observations on procurement & calling of Tenders:

Observations as regards IEC, audit expenses:

Particulars	Name of party	Date	Amount	Observations
			Rs	
Training Expenses	Hotel Raipur Inn	26/06/15	97,700.00	No tender or quotations were called for payment of lodging, boarding lunch etc fo STI training
Training Expenses	Hotel Raipur Inn	23/11/15	100,800.0 0	No tender or quotations were called for payment of lodging, boarding lunch etc fo STI training
Training Expenses	Hotel Raipur Inn	17/02/16	114,600.0 0	No tender or quotations were called for payment of lodging, boarding lunch etc fo STI training
Training Expenses	Hotel Raipur Inn	31/03/16	73,500.00	No tender or quotations were called for payment of lodging, boarding lunch etc fo STI training
Audit Fees	Dumbani Dhamecha & Associates	02/07/15	11846.00	Interest paid on late filing of TDS Return. It is debited to Audit Fees which is wrong head.
Audit fees	Dumbani Dhamecha & Associates	28/08/15	10,000.00	No tender or quotation was called for internal audit of Samarthan as per instruction of NACO. Further this must be done by internal auditor. No order copy/ work order to auditor was issued
Audit Fees	Dumbani Dhamecha & Associates	27/05/15	5000.00	No tender or quotation was called for audit of GFATM Rd-VII. Further the work was assigned to person other than the internal or statutory auditors
Audit Fees	Dumbani Dhamecha & Associates	28/08/15	4556.00	Amount paid to filing TDS, income tax return and other matters. No open tender was called. Only quotations called from three parties.
Audit Fees	Dumbani Dhamecha & Associates	24/02/16	4250.00	Amount paid to filing TDS, income tax return and other matters. No open tender was called. Only quotations called from three parties. Moreove the work was for TDS filing and income tax return etc. However the payment was made of the aminute of quarterly basis.

### B. TI Pool Fund:

- Accounts are maintained on computerised accounting system on software (CPFMS) which was got developed by NACO. On the basis of above accounts we have framed our opinion.
- 2. Subject to our comments in this Letter and Notes of Accounts expenses as well as other transactions are supported by proper and adequate supporting documents and expenditures are incurred in accordance with financial norms prescribed by NACP III.
- There is difference of Rs.224,605.00 which is because some of the entries are not made in the books of accounts and some entries are wrongly made in the books. These entries must be corrected immediately.
- 4. Entries not taken in books of accounts: Following entries are found in bank statement but are not entered in the books of accounts of which three entries pertains to 2014-15 and which were pointed out in audit report for the year 2014-15 but not yet rectified till date

Particulars	Amount Rs.	Status as on 31.03.2016	Remarks
Credit in Bank on 01.10.2014	8,000.00	Still appearing in BRS	Entry must be made immediately in books of accounts
Credit in Bank on 08.10.2014	200.00	Still appearing in BRS	Entry must be made immediately in books of accounts
Credit in Bank on 25.12.2014 Bank Interest	131,025.00	Still appearing in BRS	Entry must be made immediately in books of accounts
Credit in Bank on 31.03.2016	760.00	Still appearing in BRS	Entry must be made immediately in books of accounts
Credit in Bank on 31,03,2016	270.00	Still appearing in BRS	Entry must be made immediately in books of accounts
Difference in Ch no 412511	100000.00	Still appearing in BRS	Entry must be immediately rectified in books of accounts
Difference in Ch no 412505	68500.00	Still appearing in BRS	Entry must be immediately rectified in books of accounts
Bank charges debited by bank on 31.12.2014	120.00	Still appearing in BRS	Entry must be made immediately in books of accounts
Cheque issued and cleared on 08.03.2016 still appearing in BRS	105,000.00	Still appearing in BRS	Entry must be immediately rectified in books of accounts

- 5. Funds were disbursed to NGOs for different activities and NGOs submitted Monthly Expenditure Formats (not SOE). Containing abstract of expenses during the month. These MEFs are not accompanied by any bill vouchers or supporting documents nor these are certified by professional chartered accountant. Before being entered in the books of accounts these MEFs are not passed by any competent authority nor the work is being certified by any person. In case of many NGOs we were not produced the SOEs during the year 2015-16.
- 6. Excess Expenses booked on the basis of MEF/SOE submitted by NGOs than the actual expenses reported by internal auditor

We noticed difference in the SOE amount booked during the year 2015-16 and the actual expenses as per the internal audit report. In the following cases excess expenses have been booked than the actual expenses as reported by the internal auditor.

	<del></del>				
	SI No	Name of NGO	Expenses as per SOE	Expenses as per internal	Excess expenses
	140		(Rs.)	audit report (Rs.)	booked Rs.
		Action for advancement society Raipur	1986036.00	1695171.00	290865.00
	2	Adarsh Navyuk Mandal Rajnandgaon	1932498.00	1320356.00	612142.00
L	3	Adarsh Navyuk Mandai Korba	2318858.00	1352652.00	966206.00
	4	Astha Samiti Kawardha	1740258.00	1271494.00	468764.00
L	5	Bastar Samajik Truckers Jagdalpur	2461128.00	807058.00	1654070.00
L	6	Chhattisgarh Prachar Vikas Sansthan, Bilaspur	1747777.00	1129506.00	618271.00
	7	Chetna Child New and Women Welfare jagdalpur	1599946.00	1286072.00	313874.00
L	8	Chetna Child & Women Welfare Soceity, Raipur	2323664.00	1439617.00	884047.00
	9	Chirag Social Welfare Society	2033584.00	1514394.00	519190.00
	10	Gram Mitra Samaj Seva Sansthan Janjgir	2115026.00	1152,105.00	969,921.00
-	11	Jan Jagriti Kendra Mahasamund	1494588.00	940121.00 1361504.00	554467.00 982152.00
ł	12	Janmitram Kalyan Samiti Raigarh	2343656.00	1351504.00	982152.00
	13	Jan Vikas Parishad evam Anusandhan, Bilaspur	1341992.00	1013089.00	328903.00
Ī	14	Kalyani Social welfare & Research Balod	1391247.00	1062624.00	328623.00
ſ	. 15	Kamgar Foundation Janjgir	1143541.00	838546.00	304995.00
Ī	16	Khoj evam Jan Jagriti Samiti	1511247.00	1012447.00	498800.00
ľ	17	Nav Yuva Jagaran Prathisthan Jashpur	1894154.00	1125671.00	768483.00
Ì	18	New Path Education Society Durg	1882166.00	1396503.00	485663.00
	19	Nischaya Samiti Raigarh New	2275118.00	1006,624.00	11,37,082.0 0
	20	Nischaya Samiti Raigarh	1193848.00	1138036.00	55,812.00
	21	Path Padarshak Ambikapur	2083701.00	1469407.00	614294.00
	22	. •	1514708.00	1167735.00	346973.00
	23		3065623.00		1989539.00
	24	Pakhanjur	1458436.00		572287.00
	25	Dhamtari	1506360.00		474598.00
	26	Sahbhagi Samaj sewi Sansthan kanker	1579303.00	1056695.00	522608.00
	27	Sajag Prahari Samaj Vikas Samiti Bilaspur	1641947.00	1541115.00	100832.00
	28	Samarpit Bilaspur	1947,947.00	945409.00	1002,538.00
	29	Samarpit New Bilaspur	12,65,971.0	1110,971.00	1,55,000.00
	30	Samta jankalyan Samiti, Dongargarh	1630608.00	1198942.00	431666.00
	3	Samta Mahila mandal Dantewada	1774128.00	1349730.00	424398.00
	32	<u>'</u>	3474618.00	2250983.00	1223635.00
	33	Sansthan Korba	1775488.00		
	3.	4 Sangatha Sabhagi Gramin Vikas Sansthan, Sarguja	1952079.00	1069737,00	882342.00
		g.		/ <b>-E</b> /	II 7.77

35	Shree Narayan Prena Samiti, Mungeli	1647682.00	1089994.00	557688.00
36	Sewa Bhaskar Samaj Kalyan Sansthan Korea	1271170.00	951312.00	319858.00
37	Transport Corporation India Foundation Raipur	1750450.00	1502816.00	247634.00
38	TI Project Talash Swayam Sewa Sansthan	1430267.00	1188911.00	241356.00
39	Vikas evam Anusandhan Sansthan Durg	1358175.00	1010840.00	347335.00
40	Vikas Mitra Kondagaon	374,970.00	331,665.00	43,305.00

Expenses of Rs.244,30671.00 were excess booked in the accounts and must be reversed and accordingly funds utilisation is overstated. These amount must be debited to the concerned NGOs and be recovered immediately.

### 7. Expenses less booked than the internal audit report

SI No	Name of NGO	Ti Pool Fund Amount as per SOE (Rs.)	Amount as per internal audit report (Rs.)	Less exp booked (Rs.)
01	Bastar Samajik Jan Vikas Samiti,	969760.00	1219441.00	249681.00
02	Pratigya Vikas Sansthan Durg	1111068.00	1409404.00	298336.00
03	Kalyani Social welfare & Research Durg	0.00	1358348.00	1358348.00

### Expenses of Rs.19,06,365.00 were less booked in books of accounts.

### 8. Difference in amount refunded by NGO as per books of CGSACS and internal audit report

SI No	Name of NGO	Amount of refund as per books of CGSACS	Amount of refund as per internal audit report	Difference
01	Path Pradarshak Korea	856960.00	900000.00	Rs.43,040.00 was less received by CGSACS
02	Samarpit II Bilaspur	12,02,500.00	0.00	Rs.12,02,500/- was excess received by CGSACS

# 9. Difference in amount of advance given by CGSACS by NGO as per books of CGSACS and internal audit report

SI N o	Name of NGO	Amount of advance given as per CGSACS	Amount of advance received as per internal audit report	Remarks
01	Action for advancement Soceity, Raigarh	15,20,829.00	14,70829.00	Rs. 32,000/- less received as per internal audit report
02	Gram Mitra Samaj Sewa Sansthan, Janjgir	11,75,316.00	1093,554.00	Rs.81762/- less received by NGO as per internal audit
03	Nav Yuva Jagam Prasthin,Jashpur	947870.00	922870.00	Rs.25,000/ less received by NGO as the internal Paudit

04	Nischaya Samiti Raigarh	838,690.00	818,690.00	Rs.20000/- less received by NGO as per internal audit
05	Path Pradarshak Ambikapur	889911.00	831,631.00	Rs.58,280/- less received by NGO as per internal audit
06	Path Pradarshak, Korea	613,941.00	647,221.00	Rs.33,280/- excess received by NGO as per internal audit
07	Samarpit New Bilaspur	2065,230.00	2080,084.00	Rs.14,854/- excess received by NGO as per internal audit
08	Sewa Bhaskar Samaj Kalyan Sansthan, Korea	637,567.00	612,567.00	Rs.25,000/- less received by NGO as per internal audit report

### 10. Internal Audit Report not produced:

In the following cases internal audit report for the year were not produced

SI No	Name of NGO	Advance given during the year Rs.	Expenses as per SOE during the year Rs.	Closing Balance Rs.
01	CG Prachar Evam vikas Sansthan, ambikapur	0.00	490536.00	528,801.00
02	Jankalayan Samajik Sansthan Rajnandgaon	62462.00	0.00	68831.00
03	Transport Corporation India Foundation Bilaspur	0.00	648824.00	358,824.00
04	Vikas Mitra Kondagaon	0.00	374970.00	764,514.00

### 11. Report of Closed NGOs:

We were not produced the list and files of the closed NGOs during the year 2015-16.

### 12. Excess expenses booked than the financial limits approved by CGSACS:

We have observed that excess expenses of NGOs were booked than the financial limits approved by CGSACS for the year 2015-16 Details are as below:

Si	Name of NGO	Expenses	Financial	Excess
N	·	booked	Limits by	expenses
0	•	during 2015-	CGSACS	booked
01	Action for advancement society Raipur	1986036.00	1251000.00	735036.00
02	Adarsh Navyuk Mandal Korba	2318858.00	2303000.00	15858.00
03	Bastar Samajik Truckers Jagdalpur	2461128.00	1259000.00	1202128.00
04	Chetna Child New and Women Welfare	1599946.00	. 0	1599946.00
05	Chetna Child & Women Welfare Soceity, Raipur	2323664.00	0	2323664.00
06	Chhattisgarh Chetna Prachar Vikas Sansthan, Bilasour	1747777.00	0	1747777.00
07	Chirag Social Welfare Society	2033584.00	1230000.00	803584.00
08	Gram Mitra Samaj Seva Sansthan Janjgir	2115026.00	0	2115026.00
09	Kamgar Foundation Janjgir	1143541.00	885000.00	258541.00
10	Nav Yuva Jagaran Prathisthan Jashpur	1894154.00	1877000.00	17154.00
11	New Path Education Society Durg	1882166.00	1057000.00	825166.00
12	Nischaya Samiti Raigarh New	2275118.00	1823000.00	452118.00
13	Pratigya Vikas Sansthan Trucker Durg	3065623.00	2198000,00	867,623.00

14	Sahabhagi Samaj Sewi Sanstha, Pakhaniur	1458436.00	0	1458436.00
15	Sahbhagi Samaj Sewa Sansthan Dhamtari	1506360.00	0	1506360.00
16	Samta jankalyan Samiti	1630608.00	910610.00	719998.00
17	Samta Mahila mandal Raipur	3474618.00	2716000.00	758618.00
18	Sangatha Sabhagi Gramin Vikas Sansthan, Sarguja	1952079.00	1823000.00	129079.00
19	Shree Narayan Prena Samiti, Mungeli	1647682.00	1439000.00	208682.00
20	Sewa Bhaskar Samaj Kalyan Sansthan Korea	1271170.00	0	1271170.00
21	Transport Corporation India Foundation Bilaspur	648824.00	0	648824.00
22	TI Project Talash Swayam Sewa Sansthan	1430267.00	587000.0 <b>0</b>	843267.00

# 13. Excess Expenses booked on the basis of SOE submitted by OST center than the actual expenses reported by internal auditor

We noticed difference in the SOE amount booked during the year and the actual expenses as per the internal audit report. In the following cases excess expenses have been booked than the actual expenses as reported by the internal auditor.

SI No	Name of OST Center	Amount as per SOE (Rs.)	Amount as per internal audit report (Rs.)	Excess expenses booked Rs.
1	OST Center, Korba	12,91,045.00	933,958.00	357087.00
	OST CIMS Bilaspur	11,67,454.00	879,799.00	287,655.00
2	OST Center, Bilaspur	708,782.00	623,682.00	85,100.00
3	OST Center, Durg	1081,495.00	958,656.00	122,839.00
4	OST Center, Bishrampur	455,000.00	385,000.00	70,000.00
5	OST Center, Manendragarh	387,000.00	105,000.00	282,000.00

Expenses of Rs.12,04,68100 were excess booked in accounts and funds utilisation for the year is understated to the extent.

### 14. Observations on TDS:

### i. Non Deduction of TDS for payments made/ amount credited to NGOs:

During the year TDS has not been deducted from the NGOs account for payment made to them even if registration u/s 12A of Income Tax Act was not produced by any of the NGO. TDS is not to be deducted only if the NGO produces the registration u/s 12A. Otherwise TDS @ 2% has to be deducted on the payments made to them. The total amount paid to NGOs during the year are as follows:

SI	Name of NGO	Total	TDS
No		Amount paid	amount
		Rs.	
01	Action for advancement society Raipur	15,20,829.00	30417.00
02	Adarsh Navyuk Mandal Rajnandgaon	885,454.00	17709.00
03	Adarsh Navyuk Mandal Korba	876,577.00	17532.00
04	Astha Samiti Kawardha	743,786.00	14876.00
05	Bastar Samajik Jan Vikas Samiti, Dantewada	596,08 <del>0.00</del>	11922.00
06	Bastar Samajik Truckers Jagdalpur		14259.00
.07	Chhattisgarh Network of People Living with HiV, Bhilai	814,842.00	2287.00
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08	Chetna Child & Women Welfare Soceity, Raipur	1354,245.00	27085.00
09	Chhattisgarh Chetna Prachar Vikas Sansthan, Bilaspur	658,965.00	13179.00
10	Chirag Social Welfare Society	15,03,325.00	30066.00
11	Gram Mitra Samaj Seva Sansthan Janjgir	11,75,316.00	23506.00
12	Jan Jagriti Kendra Mahasamund	774,485.00	15490.00
13	Jankalayan Samajik Sansthan Rajnandgaon	62462.00	1250.00
14	Janmitram Kalyan Samiti Raigarh	944,716.00	18894.00
15	Jan Vikas Parishad evam Anusandhan, Bilaspur	516,648.00	1033.00
16	Kalyani Social welfare & Research Balod	644,943.00	12898.00
17	Kalyani Social welfare & Research Durg	13,30,050.00	26601.00
18	Kamgar Foundation Janjgir	826,477.00	16529.00
19	Khoj evam Jan Jagriti Samiti	498,385.00	9967.00
20	Nav Yuva Jagaran Prathisthan Jashpur	947,870.00	18958.00
21	New Path Education Society Durg	1316,545.00	26331.00
22	Nischaya Samiti Raigarh New	788,173.00	15763.00
23	Nischaya Samiti Raigarh	838,690.00	16774.00
24	Path Padarshak Ambikapur	889,911.00	17798.00
25	Path Padarshak, Korea	613,941.00	12279.00
26	Pratigya Vikas Sansthan Trucker Durg	11,03,549.00	22071.00
27	Pratigya Vikas Sansthan Durg	1231,793.00	24636.00
28	Sahabhagi Samaj Sewi Sanstha, Pakhanjur	515,159.00	10303.00
29	Sahbhagi Samaj Sewa Sansthan Dhamtari	759,384.00	15188.00
30	Sahbhagi Samaj sewi Sansthan kanker	572,027.00	11440.00
31	Sajag Prahari Samaj Vikas Samiti Bilaspur	16,99,192.00	33984.00
32	Samarpit Bilaspur	20,65,230.00	41304.00
33	Samta jankalyan Samiti	11,64,415.00	23288.00
34	Samta Mahila mandal Dantewada	862,141.00	17243.00
35	Samta Mahila mandal Raipur	25,91,212.00	51824.00
36	Sangata Sahabhagi Gramin vikas Sansthan Korba	914,624.00	18292.00
37	Sangatha Sabhagi Gramin Vikas Sansthan, Sarguja	978,095.00	19562.00
38	Samarpit New Bilaspur	923,631.00	18472.00
39	Shree Narayan Prena Samiti, Mungeli	988,744.00	19744.00
40	Transport Corporation India Foundation Raipur	911,807.00	18236.00
41	TI Project Talash Swayam Sewa Sansthan	879,406.00	17588.00
42	Vikas evam Anusandhan Sansthan Durg	544,848.00	10897.00
		<del></del>	•

- <u>ii.</u> The staffs of CGSACS (TI Pool Fund) are on contractual engagements and their contracts are renewed on yearly basis. However TDS on payment made to them are on deducted on the computation made on the basis of treating them as salary.
- <u>iii.</u> Even though the service periods of staff are renewed no contractual agreement for employment with any of the staff of DBS Fund was made.
- iv. No details of working of arrears payment to contractual staff was produced before us.

### 15. Advances outstanding in the name of NGO:

Advances are noticed in the name of NGOs in TI Pool Fund. The details are as follows:

Name of person/ Party	Opening Balance as on 01/04/15	Advance given during the year	Advance Adjusted	Closing Balance as on 31/03/2016
Action for Advancement Soceity Raipur	780,433.00	1520,829.00	1986,036.00	315,226.00
Adarsh Navyuvak Mandal Korba	1901,046.00	876,577.00	25,18,858.00	\$58,765.00
Adarsh Navyuvak Mandal Rajnandgaon	13,34,131.00	885,454.00	20,32,498,360	18
Astha Samiti Kawardha	1330,611.00	743,786.00	184025 00	234,139,00
			101	

Bastar Samajik Jan Vikas Samiti   Dantewada	395,148.00	596,148.00	969,760.00	21,477.00
Bastar Samajik Truckers Jagdalpur	1910,129.00	712,939.00	24,61,128.00	161,940.00
CG Prachar evam Vikas Sansthan Ambikapur	1019,337.00	0	490,536.00	528,801.00
Chetna Child and Women Welfare Jagdalpur	1213,641.00	614,342.00	15,99,946.00	228,037.00
Chetna Child and Women Welfare Raipur	1257,607.00	1354,245.00	23,23,664.00	288,188.00
Chhattisgarh Prachar Vikas Sansthan, Bilaspur	1523,572.00	658,965.00	18,47,777.00	334,760.00
Chirag Social Welfar Soceity	736,334.00	1503,325.00	20,33,584.00	206,075.00
Gram Mitra Samaj Seva Sansthan Janjgir	1243,365.00	1175,316.00	21,15,026.00	303,655.00
Jan jagriti Kendra Mahasamund	919,429.00	774,485.00	14914,588.00	199,326.00
Jankalyan Samajik Sansthan	6329.00	62,462.00		68,831.00
Rajnandgaon				
Janmitram Kalyan Samiti Raigarh	1619,724.00	944,716.00	23,43,656.00	220,784.00
Jan vikas parishad evam Anusandhun New Bilaspur	1347,552.00	516,648.00	17,41,992.00	122,208.00
Kalyani Social Welfare & Research Balod	1014,685.00	644,943.00	13,91,247.00	268,381.00
Kalyani Social Welfare Research Durg	1491,496.00	0	0 ]	1491,496.00
Kamgar Foundation, Janjgir	544,713.00	826,477.00	1143,541.00	227,649.00
Khoj evam Jan Jagriti Samiti	1138,125.00	498,385.00	15,11,247.00	125,263.00
New Path Education Soceity, Durg	712,913.00	1316,545.00	18,82,166.00	147,292.00
Navyuva Jagaran Pratisthan Jashpur	1188,786.00	947,870.00	18,94,154.00	242,502.00
Nischay Samiti New Raigarh	1772,710.00	788,173.00	22,75,188.00	285,765.00
Nischay Samiti Raigarh	642,779.00	838,690.00	11,93,848.00	287,621.00
Path Pradarshak Sarguja	1656,030.00	889,911.00	24,83,701.00	62,240.00
Path Pradarshak New Korea	1757,727.00	613,941.00	23,71,668.00	0.00
Pratigya Vikas Sansthan Truckers Durg	2276,490.00	1103,549.00	30,65,623.00	314,416.00
Pratigya Vikas Sansthan Durg	243,262.00	1231,793.00	11,11,068.00	363,987.00
Sahabhagi Samaj Sewi Sansth Pakhanjur	1118,966.00	515,159.00	14,58,436.00	175,689.00
Sahabhagi Samaj Sewi Sansth Dhamtari	974,608.00	759,384.00	15,06,360.00	227,632.00
Sahabhagi Samaj Sewi Sansth Kanker	1130,137.00	572,027.00	15,79,303.00	122,861.00
Samarpit Raipur	1521,990.00	2065,230.00	24,68,471.00	1118,749.00
Samta Jan Kalyan Samiti Dongargarh	711,333.00	<del></del>	16,30,608.00	245,140.00
Samta Mahila Mandal New Dantewada	1348,803.00			336,816.00
Samta mahila Mandal Raipur	1358,299.00	<del>+</del>		474,893.00
Sangatha Sahabhagi Gramin Vikas Sansthan Korba	1091,976.00	914,624.00		231,112.00
Sangatha Sahabhagi Gramin Vikas Sansthan Sarguja	1261,198.00	978,095.00	19,52,079,00	287,214.00
Sanskar Guanpeeth Sikshan Bilaspur	225,994.00		<del></del>	
Sarapit New Bilaspur	1488,663.00	<del></del>		
Sewa Bhaskar Samaj Kalyan Sansthan Korea	1147,787.00			14,184.00
Shree Narayan Prema Samiti, Mungeli	705,225.00			
TI Project Talash Swayam Sewi Sansthan			, ,	<u>'</u>
Transport Corporation of India Raipur	1438,707.00	<del></del>		
Transport Corporation of India Bilaspur				358,318.00
Vikas evam Anusandhan Sansthan Durg	<u> </u>	<u> </u>	189	√λ.
Vikas Mitra, Kondagaon	1139,484.00		74,970.00	<u> \`@64,514.00</u>

### C. GFATM Round-II (ICTC) Fund:

- Accounts are maintained on computerised accounting system on software (CPFMS) which was got developed by NACO. On the basis of above accounts we have framed our opinion.
- 2. Subject to our comments in this Letter and Notes of Accounts expenses as well as other transactions are supported by proper and adequate supporting documents and expenditures are incurred in accordance with financial norms prescribed by NACO.
- 3. There is a difference of Rs. 145250.00 in the audited bank reconciliation statement for the year 2014-15. During the year this difference is Rs.551.00.
- 4. Entries not taken in books of accounts: Following entries are taken in bank books but are not entered in the books of accounts of which three entries pertains to 2014-15 and which were pointed out in audit report for the year 2014-15 but not yet rectified till date

Particulars	Amount Rs.	Status as on 31.03.2016	Remarks
Credit in Bank on 02.04.2014	10,500.00	Still appearing in BRS	Entry must be made immediately in books of accounts
Credit in Bank on 29.04.2014	10,351.00	Entry is cleared on 05.02.16 but appearing as cheq deposited not	
Credit in Bank on 16.06.2014	661.00	cleared in BRS Still appearing in BRS	Entry must be made immediately in books o accounts
Credit in Bank on 14.08.2014	5,000.00	Still appearing in BRS	Entry must be made immediately in books o accounts
Credit in Bank on 14.08.2014	3,000.00	Still appearing in BRS	Entry must be made immediately in books of accounts
Credit in Bank on 14.08.2014	26,000.00	Still appearing in BRS	Entry must be immediately rectified i books of accounts
Credit in Bank on 13.10.2014	13,000.00	Still appearing in BRS	Entry must be immediately rectified i books of accounts
Credit in Bank on 13.10.2014	13,000.00	Still appearing in BRS	Entry must be made immediately in books accounts
Credit in Bank on 13.10.2014	13,000.00	Still appearing in BRS	Entry must be immediately rectified books of accounts
Credit in Bank on 16.10.2014	8,000.00	Still appearing in BRS	Entry must be immediately rectified books of accounts
Credit in Bank on 06.01.2015	13,000.00	Still appearing in BRS	Entry must be immediately rectified books of accounts
Credit in Bank on 06.01.2015	13,000.00	Still appearing in BRS	Entry must be immediately rectified books of accounts
Credit in Bank on 04.02.2015	13,000.00	Still appearing in BRS	Entry must be immediately rectified books of accounts
Credit in Bank on 12.02.2015	13,000.00	Still appearing in BRS	Entry must be immediately rectified to the counts
Credit in Bank on 31.03.2015	7,073.00	Still appearing in	(2) Entry must be

		BRS	immediately rectified in books of accounts
Interest in MOD account 780 Year 2014-15	16,056.00	Still appearing in BRS	Entry must be immediately rectified in books of accounts
Interest in MOD account 959 Year 2014-15	72,905.00	Still appearing in BRS	Entry must be immediately rectified in books of accounts
Interest in MOD account 676 Year 2014-15	38,630.00	Still appearing in BRS	Entry must be immediately rectified in books of accounts
Bank Charges as on 30.062014	15.00	Still appearing in BRS	Entry must be immediately rectified in books of accounts
Debit from bank on 14.01.16 ch.no. 204208	137,951.00	Still appearing in BRS	Entry must be immediately rectified in books of accounts
Amount credited in Bank book but not found in Bank Statement Ch no 249336 dt 12.01.2016 from DACS Raigarh	7,531.00	Still appearing in BRS	Entry must be immediately rectified in books of accounts
Amount credited in Bank book but not found in Bank Statement Ch no 111111 dt 05.02.2016 from DACS Balrampur	10,351.00	Still appearing in BRS	Entry must be immediately rectified in books of accounts

As can be seen maximum of these entries are on account of interest on MOD a/c and TDS deducted thereon. These entries must be passed in the books otherwise the income of the Society is reduced to the extent.

# 5. Excess expenses of earlier years as reported in our earlier report were not reversed in books of CGSACS

# 6. Expenses booked as per the SOE from DACS and actual expenses of DACS as per internal audit report during the year 2015-16:

We have noticed excess expenses booked on the basis of SOE submitted and actual expenses as per the internal audit report in the case of DACS and other peripheral units. The differences are detailed below

Name of DACS	Amount as	Actual Amt as	Expenses	Expenses
	per SOE Rs.	per internal	Excess	less booked
		audit report	Booked	
BASTAR	833,150.00	909,088.00	•	75,938.00
DANTEWADA	867,500.00	640,750.00	226,750.00	
JASHPUR	11,79,000.00	1424,500.00		245,500.00
JANJGIR-CHAMPA	10,02,935.00	10,66,114.00		63,179.00
RAIGARH	18,27,461.00	25,34,185.00		706,724.00
DURG	22,32,432.00	20,98,130.00	134,302.00	
RAJNANDGAON	18,88,327.00	18,31,583.00	56744.00	
SUKMA	671,190.00	469,000.00	202,190.00	
BALRAMPUR	11,75,000.00	13,65,000.00		190,000.00
SURAJPUR	632,000.00	667,974.00		35974.00
MUNGELI	906,886.00	680,710.00	226,176.00	
BEMETARA	997,403.00	625,757.00	371,646.00	
BALOD	15,89,701.00	15,04,000.00	85,701.00	
GARIABAND	540,267.00	448,897.00	91,370.00	
BALODABAZAR	11,91,639.00	1224322.00		32,683.00
JNM RAIPUR	12,33,065.00	12,51,815.00	& ASCO	18,750.00
DHAMTARI	888,500.00	884,883.00	3617,00	

KAWARDHA	11,52,950.00	932,250.00	220,700.00	
RAIPUR	11,94,805.00	12,08,547.00		13,742.00
BILASPUR	34,10,776.00	17,19,180.00	16,91,596.00	
KONDAGAON	844,461.00	572,000.00	272,461.00	
AMBIKAPUR	896,020.00	933,427.00		37,407.00
MAHASAMUND	11,68,750.00	11,63,643.00	5107.00	
NARAYANPUR	0	260,000.00		260,000.00

Expenses excess booked as per internal audit report upto Rs.35,88,360.00 and the same must be reversed and recovered from the concerned DACS

### 16. Difference in refund by DACS as per internal audit report and as per books of CGSACS

S. NO	Name of DACS	Refund by DACS as per internal audit report	Amount received by CGSACS as per books	Excess/ (Less) Received	Remarks/ Observations
1	GARIABAND	0.00	88,073.00	88073.00	
2	JASHPUR	167,000.00	227000.00	60,000.00	This amount was deposited in DBS Fund a/c and outstanding in BRS of DBS Fund
3	BALOD	0	72,799.00	72799.00	This amount was deposited in DBS Fund a/c and outstanding in BRS of DBS Fund
4	KAWARDHA	127,000.00	0.00	(127000.00	
5	JANJGIR	0	8065.00	8065.00	
6	RAIGARH	0	7531.00	7531.00	
7	BALRAMPU R	0	10,351.00	10351.00	
8	SURAJPUR	175,000.00	200000.00	25,000.00	

### 17. Internal Audit Report not produced:

In the following cases internal audit report for the year were not produced

SI No	Name of DACS	Advance given during the year Rs.	Expenses as per SOE during the year Rs.	Closing Balance Rs.
01	BIJAPUR	96000.00	210,000.00	96000.00

### 7. Observations on TDS:

- <u>i.</u> The staffs of CGSACS are on contractual engagements and their contracts are renewed on yearly basis. However TDS on payment made to them are on deducted on the computation made on the basis of treating them as salary.
- <u>ii.</u> Even though the service periods of staff are renewed no contractual agreement for employment with any of the staff of DBS Fund was made.
- iii. No details for payment of arrears to contractual staff was produced before us.

### 8. Old Advances outstanding books:

Following advances are carried forward from last year and further advance still given and outstanding as on 31/03/2016

outstanding as on 31/03/2016					
Name of person/	Amt	Amount	Remarks		
Party	outstanding	outstanding	],		
	on 01/04/15	of 31/03/16			
DACS Bijapur	166000.00	52,000.00	Even after one year the amount is still lying as		
			advance. Further advance was given inspite of		
		į	old outstanding advance		
DACS, Balod	820,750.00	491,000.00	Even after one year the amount is still lying as		
	,	·	advance. Further advance was given inspite of		
	i		old outstanding advance		
DACS Balrampur	464,358.00	142,007.00	Even after one year the amount is still lying as		
- ··· · · · · · · · · · · · · · · · · ·			advance. Further advance was given inspite of		
			old outstanding advance		
DACS Bemetara	356,608.00	30,366.00	Even after one year the amount is still lying as		
			advance. Further advance was given inspite of		
•			old outstanding advance		
DACS Bilaspur	1373,204.00	323,678.00	Even after one year the amount is still lying as		
	]	323,373.33	advance. Further advance was given inspite of		
	•		old outstanding advance		
DACS Dantewada	416785.00	200,615.00	Even after one year the amount is still lying as		
	1		advance. Further advance was given inspite of		
1	1		old outstanding advance		
DACS Kondagaon	272461.00	5000.00	Even after one year the amount is still lying as		
Dr. 100 Mondagaen		1	advance. Further advance was given inspite of		
		[	old outstanding advance		
DACS Mungeli	468,543.00	91907.00			
Dr. 100 mangon	100,010.00	01001.00	advance. Further advance was given inspite of		
·	1	Ì	old outstanding advance		
DACS Sukma	284112.00	46,922.00			
Dr. 100 Odillina	204112.00	10,022.00	advance. Further advance was given inspite of		
		•	old outstanding advance		
DACS Surajpur	498030.00	243,030.00			
Dr. 100 Outujpui	-100000.00	2.0,000.00	advance. Further advance was given inspite of		
		1	old outstanding advance		
BMO CHC Balod	22000.00	22000.00			
DINO OI IO DAIO		22000.00	advance.		
BMO CHC Patan	22000.00	22000.00			
SINIO OTTO F Stati	22000.00	22000.00	advance.		
BMO CHC Gurur	22000.00	22000.00			
DIVID ON IO GUILLI	. 22000.00	22000.00	advance.		
BMO CHC Berla	22000.00	22000.00			
DINIO OLIO DEIIA	} 22000.00	22000.00	advance.		
BMO CHO	22000.00	22000.00	<del></del>		
1	22000.00	22000.00	advance.		
Dondilohar	22000.00	22000.00	<del></del>		
BMO CHO	, 22000.00	22000.00	1		
Gunderdehi		<u> </u>	advance.		

In this connection we recommend as follows:

- a. All the advances be approved by the Project Director of CGSACS.
- b. No fresh advance be given unless earlier advance is settled.
- c. In case of emergency the outstanding old advance be deducted from new advance and fresh advance be given if required so that old advances stand settled on the date of new advance.

### D. GFATM Round-IV/VI (ART) Fund:

- Accounts are maintained on computerised accounting system on software (CPFMS) which was got developed by NACO. On the basis of above accounts we have framed our opinion.
- Subject to our comments in this Letter and Notes of Accounts expenses as well as other transactions are supported by proper and adequate supporting documents and expenditures are incurred in accordance with financial norms prescribed by NACPP III.
- 3. There is a difference of Rs.133455/- in the audited bank reconciliation statement for the year 2014-15 which is being carried forward from 2012-13 and the same is reduced to Rs.91655.00 during the year 2015-16
- /4. One bank account (Bank-3) having an amount of Rs.302306/- which is shown in the Balance sheet from the year 2012-13 does not exist as per explanation given to us.
- 5. Excess expenses of earlier years as reported earlier were not reversed in the books of CGSACS.

# 6. Expenses booked as per the SQE from ART Centers and actual expenses of ART Center as per internal audit report during the year 2015-16:

We have noticed difference in expenses as booked on the basis of SOE submitted and actual expenses as per the internal audit report in the case of DACS and other peripheral units. The differences are detailed below

Name of ART	Total Expenses booked as per SOE for the year (Rs.)	Actual Expenses as per internal audit report (Rs.)	Excess Exp booked Rs.	Remarks
ART Jagdalpur	884,807.00	570,237.00	314,570.00	Excess exp must be reversed.
ART Raipur	26,49,455.00	19,73,993.00	675,462.00	Excess exp must be reversed.
ART Bilaspur	19,51,212.00	17,52,861.00	198,351.00	Excess exp must be reversed.
ART Durg	32,09,354.00	23,56,993	852,361.00	Excess exp must be reversed.

The fund utilisation is over stated in the books of accounts to the extent of Rs.20,40,744.00 and this must be reversed and recovered from the concerned ART Center

### 7. SoE not produced:

In the following cases SOE on the basis of which expenses were booked were not produced for our verification.

vernication.			
Date of	Name of ART	Amount of	Remarks
booking	·	expenses	<u></u>
29/06/2015	ART Govt Medical College, Jagdalpur	221,000.00	No expenses be booked without SOE
20/01/2016	ART Govt Medical College, Jagdalpur	328,793.00	No expenses be booked without SOE
31/03/2016	ART Govt Medical College, Jagdalpur	235,014.00	No expenses be booked without SOE
04/02/2016	ART Raipur	17,21,670.00	No expenses be booked without SOE
31/03/2016	ART Raipur	927,785.00	No expenses be booked without SOE
23/02/2016	ART Bilaspur	1921,212.00	No expenses be booked without SOE
31/03/2016	ART Bilaspur	30000.00	No expenses be booked without SOE
11/07/2015	ART Sarguja	337,750.00	No expenses be booked without SOE

### Observations on TDS:

- <u>i.</u> The staffs of CGSACS (GFATM Round IV) are on contractual engagements and their contracts are renewed on yearly basis. However TDS on payment made to them are on deducted on the computation made on the basis of treating them as salary.
- il. Even though the service periods of staff are renewed no contractual agreement for employment with any of the staff of GFATM Round IV Fund was made.
- iii. No details of working of arrears payment to contractual staff was produced before us.

### 8. Old Advances outstanding books:

Following advances are carried forward from last year and further advance still given and

outstanding as on 31/03/2016

Nome of person!			<del>~</del>
Name of person/	Amt	Amount	Remarks
Party	outstanding	outstandin	
İ	on 1/04/15	g of	
		31/3/16	
DACS Bemetara	52800.00	52800.00	Even after more than one year the
			amount is still lying as advance. It must
51005			be recovered immediately
DACS Dantewada	37800.00	37800.00	Even after more than one year the
	İ	!	amount is still lying as advance. It must
Civil Curanan Karia	37800.00	37800.00	be recovered immediately
Civil Surgeon Koria	37000.00	37000.00	Even after more than one year the amount is still lying as advance. It must
1			be recovered immediately
Civil Surgeon Kanker	37800.00	37800.00	Even after more than one year the
Civil Suigeon Ranker	37000.00	37000.00	amount is still lying as advance. It must
		[	be recovered immediately
Civil Surgeon Janjgir	37800.00	37800.00	Even after more than one year the
	0,000.00	1 0,000.00	amount is still lying as advance. It must
			be recovered immediately
Civil Surgeon Korba	37800.00	37800.00	Even after more than one year the
			amount is still lying as advance. It must
	(	1	be recovered immediately
DACS Koria	37800.00	37800.00	Even after more than one year the
	1		amount is still lying as advance. It must
		<u> </u>	be recovered immediately
Anupam Mishra	20000.00	20000.00	
	1	1	amount is still lying as advance. It must
<u></u>		<u> </u>	be recovered immediately

In this connection we recommend as follows:

- d. All the advances be approved by the Project Director of CGSACS.
- e. No fresh advance be given unless earlier advance is settled.
- f. In case of emergency the outstanding old advance be deducted from new advance and fresh advance be given if required so that old advances stand settled on the date of new advance.

### E. GFATM Round-VII (Link Workers) Fund:

- 9. Accounts are maintained on computerised accounting system on software (CPFMS) which was got developed by NACO. On the basis of above accounts we have framed our opinion.
- 10. Subject to our comments in this Letter and Notes of Accounts expenses as well as other transactions are supported by proper and adequate supporting documents and expenditures are incurred in accordance with financial norms prescribed by NACPP III.
- 11. There is no difference in the audited bank reconciliation statement for the year 2015-16.
- 12. Interest on MOD a/c was not taken in the accounts for the year 2015-16
- 13. TDS on interest as deducted by bank was not taken on accounts for the year 2015-16
- 14. Under this Fund payments were made to CARD, Bhopal which is the Lead Implementing Partner for implementation of Link workers scheme of Global Fund. The contract with CARD, Bhopal was extended on 31/08/2013. However thereafter no fresh contract has been signed with CARD, Bhopal.
- 15. Excess expenses of earlier years were not reversed in the books of accounts.

# 16. Excess Expenses booked on the basis of SOE submitted by NGO than the actual expenses reported by internal auditor

We noticed difference in the SOE amount booked during the year and the actual expenses as per the internal audit report. In the following cases less expenses have been booked than the actual expenses as reported by the internal auditor.

SI No	Name of DIA	Amount as per SOE (Rs.)	Amount as per internal audit report (Rs.)	Excess expenses booked Rs.
1	Jankalyan Samajik Sansthan Rajnandgaon	24,12,625.00	1430,780.00	981,845.00
2	Pratigya Vikas Sansthan, Durg	24,12,625.00	842443.00	15,70,182.00
3	Samarthan Center for Development Raipur	10,00,000.00	990057.00	9943.00

Excess of expenses of Rs.25,61,970.00 were booked in accounts and funds utilisation is over stated to the extent. These expenses must be reversed in the accounts and must be recovered from the concerned NGO.

### 17. SoE not produced:

In the following cases SOE on the basis of which expenses were booked were not produced for our verification.

Date of	Name of NGO (DIA)	Amount of	Remarks
booking		expenses	
15/12/2015	Vikas Sansthan, Durg	797,237.00	No expenses be booked without SOE
31/03/2016	Vikas Sansthan, Durg	21,388.00	No expenses be booked without SOE
31/03/2016	Vikas Sansthan, Durg	600,000.00	No expenses be booked without SOE
31/03/2016	Vikas Sansthan, Durg	10,00,000.00	No expenses be booked without SOE
15/12/2015	Jankalyan Samajik Sansthan, Rajnandgaon	750,373.00	No expenses be booked without SOE
31/03/2016	Jankalyan Samajik Sansthan, Rajnandgaon	62,252.00	No expenses be booked without SOE
31/03/2016	Jankalyan Samajik Sansthan, Rajnandgaon	600,000.00	No expenses be booked without SOE
31/03/2016	Jankalyan Samajik Sansthan, Rajnandgaon	10,00,000.00	

15/12/2015	Samarthan	Center	for	727,993.00	No expenses be booked without SOE
	Development S	Support, Raij	our		
31/03/2016	Samarthan	Center	for	84,632.00	No expenses be booked without SOE
	Development S	Support, Raij	our		-
31/03/2016	Samarthan	Center	for	600,000.00	No expenses be booked without SOE
	Development 8	Support, Raig	pur	į	·
31/03/2016	Samarthan	Center	for	10,00,000.00	No expenses be booked without SOE
	Development :	Support, Rai	pur	<u> </u>	

### 18. Old Advances outstanding books:

Following advances are carried forward from last year and further advance still given and outstanding as on 31/03/2015

Outstan	outstanding as on a noorza to							
Name Party	of	person/	Amt outstanding	Amount outstanding	Remarks			
Palty			, .		!			
			on 1/04/15	of 31/3/15				
CARD,	CARD, Bhopal 533		533,698.00	533,698.00	Since there is no agreement with CARD			
			<u>'</u>	1	the advance must be recovered			
1				1	immediately			

In this connection we recommend as follows:

- i. All the advances be approved by the Project Director of CGSACS.
- ii. No fresh advance be given unless earlier advance is settled.
- iii. In case of emergency the outstanding old advance be deducted from new advance and fresh advance be given if required so that old advances stand settled on the date of new advance.



### F. UN Agency (UNDP) Fund:

- Accounts are maintained on computerised accounting system on software (CPFMS) which was got developed by NACO. On the basis of above accounts we have framed our opinion.
- 2. Subject to our comments in this Letter and Notes of Accounts expenses as well as other transactions are supported by proper and adequate supporting documents and expenditures are incurred in accordance with financial norms prescribed by NACPP III.
- 3. There is a difference of Rs.2560492.49 in the audited bank reconciliation statement for the year 2012-13. As mentioned in the audited Balance sheet this difference was due to funds received from Mahila & Bal Vikas Deptt of CG Govt in 2012-13 which was not taken in the books of accounts. This difference is being carried forward in 2015-16
- 4. Interest on MOD a/c and bank a/c were not taken in books of accounts.

### 5. Old Advances outstanding books:

Following advances are carried forward from last year, and, outstanding as on 31/03/2016

•
amount
nust be
amount
nust be
amount
nust be
amount
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In this connection we recommend as follows:

- a. CGSACS must follow a time bound procedure for settlement of advances.
- b. No fresh advance be given unless earlier advance is settled.
- c. In case of emergency the outstanding old advance be deducted from new advance and fresh advance be given if required so that old advances stand settled on the date of new advance.
- All old long outstanding advance must be recovered immediately.

At the end we express our sincere thanks to all the staff and officials of the Chhattisgarh State Aids Control Society, Raipur for their cooperation extended during the course of audit.

> For M.K.P.S. & ASSOCIATES an Bared Accountants CA Chandra Kanamanda, Partner

Membership no. 090009

Place:Raipur(CG) Date: 11/08/2016

### M.K.P.S. & Associates **Chartered Accountants**

GFS-26, Ground Floor RDA Complex, New Rajendra Nagar Raipur (Chhattisgarh) Email: cknandaca@gmail.com

### **UTILISATION CERTIFICATE FOR THE YEAR 2015-16**

NAME OF FUND

DBS FUND

(Details given in Shedule I attached to Balance Sheet)

Certified that out of opening unspent fund of Rs. 29683455.37 carried forward from last year and Rs. grant-in-aid received from NACO New Delhi by Chhattisgarh State Aids Control Society under various CGSACS has utilised an amount Rs. 38876882.00 programmes and bank interest received of Rs. 739745.00 was refunded back to NACO 0.00 for the purpose for which it was sanctioned and an amount of Rs. has remained unutilised as at 25,522,318.37 New Delhi during the year 2015-16 and that balance amt of Rs. 31.03.2016 as per details given in annexed Income & Expenditures A/c. and Balance Sheet as on 31.03.2016

Subject to our comments in annexed Management Letter and Audit Report Certified that we have satisfied ourself that the conditions on which the grants in aid was sanctioned and have been duly fulfilled and that we have verified following books of accounts/ documents to see that the fund was actually utilised for the purpose for which it was sanctioned.

- 1 Cash Book
- 2 Bank Book
- 3 Ledger accounts
- 4 Bills, vouchers etc.

AS PER BOOKS OF ACCOUNTS PRODUCED BEFORE US

Associates

Partner

For Chhattisgarh State Aids Control Society

Chhattisgarh

**Project Director** 

Place: Raipur Dated:11/08/2016 Additional Project Director

Addl. Project Director

C.G. State AIDS Control Society

RAIPUR (C.G.)

Deputy Director (Finance)

Dy. Director (Finance)

C.G. State AIDS Control Society

Raipur (C.G.)

### M.K.P.S. & Associates **Chartered Accountants**

GFS-26, Ground Floor RDA Complex, New Rajendra Nagar Raipur (Chhattisgarh) Email: cknandaca@gmail.com

### **UTILISATION CERTIFICATE FOR THE YEAR 2015-16**

NAME OF FUND

TI POOL FUND

(Details given in Shedule I attached to Balance Sheet)

Certified that out of opening unspent fund of Rs. 58593993.00 carried forward from last year and Rs. 44374000.00 under various grant-in-aid received from NACO New Delhi by Chhattisgarh State Aids Control Society CGSACS has utilised an amount Rs. 85797725.00 programmes and bank interest received of Rs. 474421.00 for the purpose for which it was sanctioned and an amount of Rs. 0.00 was refunded back to NACO has remained unutilised as at New Delhi during the year 2015-16 and that balance amt of Rs. 17,644,689.00 31.03.2016 as per details given in annexed Income & Expenditures A/c. and Balance Sheet as on 31.03.2016

Subject to our comments in annexed Management Letter and Audit Report Certified that we have satisfied ourself that the 'conditions' on which the grants in aid was sanctioned and have been duly fulfilled and that we have verified following books of accounts/ documents to see that the fund was actually utilised for the purpose for which it was sanctioned.

- 1 Cash Book
- 2 Bank Book
- 3 Ledger accounts
- 4 Bills, vouchers etc.

AS PER BOOKS OF ACCOUNTS PRODUCED BEFORE US

& Associates

For Chhattisgarh State Aids Control Society Chhattisgarh

**Project Director** 

Dated:11/08/2016

**Additional Project Director** 

Addi. Persidendialion Place: Raipur

C. Gestasel AND S. Coult de Sente (5'0)

JOJRAIRUDOGGA II--

Deputy Director (Finance)

Dy. Director (Finance) C.G. State AIDS Control Society

Raipur (C.G.)

### M.K.P.S. & Associates **Chartered Accountants**

GFS-26, Ground Floor RDA Complex, New Rajendra Nagar Raipur (Chhattisgarh) Email: cknandaca@gmail.com

### **UTILISATION CERTIFICATE FOR THE YEAR 2015-16**

NAME OF FUND

**GFATM ROUND-II** 

(Details given in Shedule I attached to Balance Sheet)

Certified that out of opening unspent fund of Rs. 14231023.00 carried forward from last year and Rs. 27885000.00 grant-in-aid received from NACO New Delhi by Chhattisgarh State Aids Control Society under various programmes and bank interest received of Rs. CGSACS has utilised an amount Rs. 34498273.00 85430.00 for the purpose for which it was sanctioned and an amount of Rs. 0.00 was refunded back to NACO New Delhi during the year 2015-16 and that balance amt of Rs. 7,703,180.00 has remained unutilised as at 31.03.2016 as per details given in annexed Income & Expenditures A/c, and Balance Sheet as on 31.03.2016

Subject to our comments in annexed Management Letter and Audit Report

Certified that we have satisfied ourself that the conditions on which the grants in aid was sanctioned and have been duly fulfilled and that we have verified following books of accounts/ documents to see that the fund was actually utilised for the purpose for which it was sanctioned.

This certificate is provisionally given on the basis of books of accounts produced and examined.

- 1 Cash Book
- 2 Bank Book
- 3 Ledger accounts
- 4 Bills, vouchers etc.

AS PER BOOKS OF ACCOUNTS PRODUCED BEFORE US

For MANNE Associates extents

For Chhattisgarh State Aids Control Society Chhattisgarh

**Project Director** 

Additional Project Director

**Addl. Project Director** Dated:11/08/2016 C.G. State AIDS Control Society RAIPUR (C.G.)

Deputy Director (Finance)
Dy. Director (Finance) C.G. State AIDS Control Society

Raipur (C.G.)

### M.K.P.S. & Associates **Chartered Accountants**

GFS-26, Ground Floor RDA Complex, New Rajendra Nagar Raipur (Chhattisgarh) Email: cknandaca@gmail.com

### **UTILISATION CERTIFICATE FOR THE YEAR 2015-16**

NAME OF FUND

**GFATM\_ROUND-IV** 

(Details given in Shedule I attached to Balance Sheet)

Certified that out of opening unspent fund of Rs. 7674409.00 carried forward from last year and Rs. grant-in-aid received from NACO New Delhi under various by Chhattisgarh State Aids Control Society programmes and bank interest received of Rs. 121599.00 9378995.00 CGSACS has utilised an amount Rs. was refunded back to NACO for the purpose for which it was sanctioned and an amount of Rs. 0.00 New Delhi during the year 2015-16 and that balance amt of Rs. 6,637,013.00 has remained unutilised as at 31.03.2016 as per details given in annexed Income & Expenditures A/c. and Balance Sheet as on 31.03.2016

Subject to our comments in annexed Management Letter and Audit Report Certified that we have satisfied ourself that the conditions on which the grants in aid was sanctioned and have been duly fulfilled and that we have verified following books of accounts/ documents to see that the fund was actually utilised for the purpose for which it was sanctioned.

- 1 Cash Book
- 2 Bank Book
- 3 Ledger accounts
- 4 Bills, vouchers etc.

AS PER BOOKS OF ACCOUNTS PRODUCED BEFORE US

Associates diants

For Chhattisgarh State Aids Control Society Chhattisgarh

**Project Director** 

Additional Project Director Addl. Project Director

Place: Raipur Dated:11/08/2016

C.G. State AIDS Control Society

RAIPUR (C.G.)

\_\_\_\_\_\_(Finappe) Deputy Direct C.G. State AIDS Control Society

Raipur (C.G.)

### M.K.P.S. & Associates Chartered Accountants

GFS-26, Ground Floor RDA Complex, New Rajendra Nagar Raipur (Chhattisgarh) Email: cknandaca@gmail.com

### UTILISATION CERTIFICATE FOR THE YEAR 2015-16

NAME OF FUND

**GFATM ROUND-VII** 

(Details given in Shedule I attached to Balance Sheet)

Certified that out of opening unspent fund of Rs. 5252656.00 carried forward from last year and Rs. 3621000.00 grant-in-aid received from NACO New Delhi by Chhattisgarh State Aids Control Society under various CGSACS has utilised an amount Rs. 8237875.00 programmes and bank interest received of Rs. 75577.00 was refunded back to NACO for the purpose for which it was sanctioned and an amount of Rs. 0.00 New Delhi during the year 2015-16 and that balance amt of Rs. 711,358.00 has remained unutilised as at 31,03,2016 as per details given in annexed Income & Expenditures A/c. and Balance Sheet as on 31,03,2016

Subject to our comments in annexed Management Letter and Audit Report

Certified that we have satisfied ourself that the conditions on which the grants in aid was sanctioned and have been duly fulfilled and that we have verified following books of accounts/ documents to see that the fund was actually utilised for the purpose for which it was sanctioned.

- 1 Cash Book
- 2 Bank Book
- 3 Ledger accounts
- 4 Bills, vouchers etc.

AS PER BOOKS OF ACCOUNTS PRODUCED BEFORE US

CACK Nand Partner
M. No. 96009

For Chhattisgarh State Aids Control Society

**Project Director** 

Chhattisgarh

Additional Project Director

Place: Raipur Dated:11/08/2016 Addl. Project Director C.G. State AIDS Control Society RAIPUR (C.G.) Deputy Director (Finance)

Dy. Cirector (Finance)
C.G. State AIDS Control Society

Raipur (C.G.)

### M.K.P.S. & Associates **Chartered Accountants**

GFS-26, Ground Floor RDA Complex, New Rajendra Nagar Raipur (Chhattisgarh) Email: cknandaca@gmail.com

### **UTILISATION CERTIFICATE FOR THE YEAR 2015-16**

NAME OF FUND

**UN AGENCCY** 

(Details given in Shedule I attached to Balance Sheet)

1209361.49 carried forward from last year and Rs. 0.00 Certified that out of opening unspent fund of Rs. grant-in-aid received from NACO New Delhi by Chhattisgarh State Aids Control Society under various programmes and bank interest received of Rs. 0.00 CGSACS has utilised an amount Rs. 0.00 for the purpose for which it was sanctioned and an amount of Rs. 0.00 was refunded back to NACO New Delhi during the year 2015-16 and that balance amt of Rs. 1,209,361.49 has remained unutilised as at 31,03,2016 as per details given in annexed Income & Expenditures A/c. and Balance Sheet as on 31,03,2016

Subject to our comments in annexed Management Letter and Audit Report Certified that we have satisfied ourself that the conditions on which the grants in aid was sanctioned and have been duly fulfilled and that we have verified following books of accounts/ documents to see that the fund was actually utilised for the purpose for which it was sanctioned.

- 1 Cash Book
- 2 Bank Book
- 3 Ledger accounts
- 4 Bills, vouchers etc.

AS PER BOOKS OF ACCOUNTS PRODUCED BEFORE US

Associates

For Chhattisgarh State Aids Control Society

Chhattisgarh

**Project Director** 

Place: Raipur Dated:11/08/2016 Additional Project Director
Addi. Project Director

C.G. State AIDS Control Society

RAIPUR (C.G.)

Deputy Directo

Dy. Director (Finance)

C.G. State AIDS Control Society

Raipur (C.G.)

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## CHHATTISGARH

Balance Sheet as on 31.03.207	9
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			Current	Previous		Sch.	Current
Yr. At	Liabilities	Sch.		Yr. At	Assets	Ref.	Yr. At 31.03.2016
31.03.2015 (Rs.)			31.03.2016	31.03.2015 (Rs.)   40982401.00   Fixed Assets	Fixed Assets	=	41818576.00
	UNSPERI FUND	·					•
20683455 37 DBS FIJND	BS FIND	_	25522318.37		Loan & Advances		
Special Control Figure 1900	POOL FLIND	-	17644689.00		Advance for NACO Funds		•
44231023.00	44234023 ONIGEATM ROUND-II	_	7703180.00			-	400400000
7674409 0015	7674400 DOIGEATM ROUND-IV	_	6637013.00	27486377.50 DBS FUND	DBS FUND	 > : 	10042003.30
7074409.00	70/4409.00 OF ATM ROLLND-VII	_	711358.00	58278046.00	58278046.00 TI POOL FUND	> 1	141/2649.00
3232636.00	N AGENCOV	_	1209361.49	11552598.00 ROUND-II	ROUND-II	>	6627781.00
1209301.49C		_	59427919.86	6030164.00 ROUND-IV	ROUND-IV	<u> </u>	2429050.00
116644897.86	1664489/.86   10tal Unsperin Fulld	. =	44848578 OO	2971573.00 ROUND-VII	ROUND-VII	>	533698.00
40982401.00 F	40982401.00 Fixed Assest Fund	=	200	1070482 00	1070482 00 UN AGENCY	>	1070482.00
				107389240.50 Total Advance	Total Advance		43475743.50
- 0		2	418705.00		Closing Balances:		
456494.00	456484.00 <b>  Cullell Elabilities</b>	,		0.00	9.00 Cash in Hand	>	0.00
				9714151.36	9714151.36 Bank Balance	 >	16370881.36
	NOTES ON ACCOUNTS	7				1	
158085792.86	Totai		101665200.86	158085792.86	Total		101665200.86
							2
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- VI				3/	\		·
3// K 3		۲ ا	ار وروزان وروزان	fonal Project Dire	ctor Project Director		
Chartered Age oun	Suntants Deput Dep		ICW Director (Finance)	Addl. Project Director	Director		-
Place 11/08/2016	Dy. Difference of the Alba Control	AIDS	Control Society	Society, State AIDS Control Society	introl society		· ·
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Previous Yr. At 31.03.2016	Expenditure	Sch. 31	Current Yr. At 31.03.2016 (Rs.)	Previous Yr. At 31.03.2015 (Rs.)	Іпсоте	Sch. Ref.	Current Yr. At 31.03.2016 (Rs.)
44899557.00 DBS Fund 33182580.00 TI Poof Fund 36233120.00 Round-II 6324847.00 Round-IV 4195566.00 Round-VII	DBS Fund TI Pool Fund Round-II Round-IV Round-VII	1 1 37 1 34 1 3 4	37622005.00 85002261.00 34412843.00 9257396.00 8162298.00	Grant Utilised 44899557.00 DBS Fund 33182580.00 TI Pool Fund 36233120.00 Round-II	Grant Utilised DBS Fund TI Pool Fund Round-II		37622005.00 85002261.00 34412843.00
00.0	0.00 UN Agency	· · · · · · · · · · · · · · · · · · ·	00.00	6324847.00 Round-IV 4195566.00 Round-VII 0.00 UN Agenc	7.00 Round-IV 6.00 Round-VII 0.00 UN Agency		9257396.00 8162298.00 0.00
124835670.00	Total	174	456803.00	74456803.00 124835670.00	Total		174456803.00
Charles Raipur Dated: 11/08/2016		Deputy Director (Finance) by. Director (Finance) c.G. State AIDS Control Society Raipur (C.G.)	Control Soc (C.G.)		Additional Project Differor Addi. Project Diffector Addi. Project Diffector Addi. Project Diffector Society C.G. State AIDS Control Society RAIPUR (C.G.)	Project Director	· ·

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	Ceceints & Payments	& Pavil		ISGAKH For The Year	NHHATTISGAKH Account For The Year Ended 31.03.2016		
Previous Yr. At	Receipts	Sch. Ref.		Previous Yr. At 31,03,2015	yments	Sch. Ref.	Current Yr. At 31.03.2016 (Rs.)
31.03.2015 0 11262219 35000000 82487000 56200000 16413000 5400000	95.2015 0 Cash in Hand 11262219 Bank Balance Funds Received 35000000 DBS FUND 82487000 TI POOL FUND 56200000 GFATM ROUND-II 5400000 GFATM ROUND-IV 5400000 GFATM ROUND-VII 0 UN AGENCCY	55	0.00 9714151.36 118076000.00 44374000.00 27885000.00 8220000.00 3621000.00 0.00	Disbursemel Expenses for 44899557.00 DBS Fund 33182580.00 TI Pool Fund 36233120.00 Round-II 6324847.00 Round-IV 4195566.00 Round-VII 0.00 UN Agency 838209.00 Fixed Assets 144298602.00 Loans & Advi	Disbursements to Districts/ Agencies	=> -	37622005.00 85002261.00 34412843.00 9267396.00 8162298.00 0.00 836175.00 108210819.00
0 498332 72897097	Others (Please specify) 0 Interest Received 498332 Liabilities paid 72897097 Current Assets settled	≥>	0.00 39966.00 172124316.00	471016 0 9714151		2 5 5	79755.00 0.00 16370881.36 384054433.36
280757646596	Total		384054433.36	280157648.36	lotat	1	0.00

Deputy Director (Finance)

Ely. Director (Finance)

C.G. State AIDS Control Society

Raipur (C.G.)

Dated:11/08/2016 Place: Raipur

C.G. State AIDS Control Society Additional Project Director

**Project Director** 

RAIPUR (C.G.)

## Chhattisgarh State Aids Control Society CHHATTISGARH

JETAIL OF EXPENDITURE, UNSPENT BALANCES UNDER NACO FUNDS AS ON 31/03/2016

Z .	Name of Scheme	Opening Balance 01.04.2015	Fund Received during Year	Interest on Bank a/c & other credit in fund a/c	Recurring Expenditure	Non recurring Expenditure	Non recurring Adjustments/ Expenditure Transfers	Unspent Balance as at 31.03.2016
,		29 683 455 37	118.076.000.00	739,745.00	38,361,750.00	515,132.00	84,100,000.00	25,522,318.37
<b>-</b>		£8,503,103,001	44 374 000 00		85,476,682.00	321,043.00		17,644,689.00
	I POOL FUND	14 231 023 00	27.885		34,498,273.00	٠	•	7,703,180.00
r)	G-ATM KOUND-II	7 874 409 00	8 220	Ī	9,378,995.00		,	6,637,013.00
		00.604,410,7	3 824 000 00		8.237.875.00	•	'	711,358.00
S 0	GFATM ROUND-VIII UN AGENCCY	1,209,361.49			•	•		1,209,361.49
		116,644,897.86	202,176,000.00	1,496,772.00	175,953,575.00	1	836,175.00 84,100,000.00	59,427,919.86
T								

Project Director

Deputy Disclor (Finance) Additional Project Director

Dy. Director (Finance) Addl. Project Director

C.G. State AIDS Control Society

C.G. State AIDS Control Society

Raipur (C.G.) C.G. State AIDS Control

RAIPUR (C.G.)

# Chhattisgarh State Aids Control Society

## **CHHATTISGARH**

# SCHEDULE OF FIXED ASSETS RESERVE FUND As on 31.03.2016

5							(In Rs.)
	DAS ELINO	TI POOL FUND	SFATM ROUND-115	FATM ROUND-IN	POOL FUND IGFATM ROUND-USFATM ROUND-WEFATM ROUND-VIL UN AGENCCY	UN AGENCCY	TOTAL
PARTICULARS	000000000000000000000000000000000000000	434002 00	4972056 00	11877337.00	0.00	208206.00	40982401.00
OPENING BALANCE AS ON 1.4.2015	23/93600.00	131002.00	22.22				
			1			-	
						<del> -</del>	
						+	
				100			836175 00
ASSETS ADMIRED DURING THE YEAR	515132.00	321043.00	0.00	00:00	00.00		200
						+	
1000							
11100						+	900
THE SINIOLIO COCCASOR LOS CERCOS	00.0	0.00	00:0	0.00	0.00	1	80.0
ASSETS SOLD / DISCANDED DONING THE							
21 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	24308932 00	452045.00	4972056.00	11877337.00	0.00	208206.00	41818576.00
CLOSING BALANCE AS ON ST. 3.2019	7						

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

**Project Direct** 

Chartered Accountants

Deputy Director (Finance)
Dy. Director (Finance)
C.G. State AIDS Control Society
Raipur (C.G.)

### **Chhattisgarh State Aids Control Society CHHATTISGARH** SCHEDULE OF FIXED ASSETS As on 31.03.2016

lo.	Assets	TT	Opening Balance	Additions	Sold/	Closing Balance
			01.04.2015		Disposed	
	L1	1		ì		
	DBS FUND	1	221 222 22			
	Civil Works	- 1	691,839.00	250,000.00	· <del>-</del>	941,839.00
	NACPIII Blood Bank Equipments	ŀ	1,866,786.00		-	1,866,786.00
	NACPIII Civil Works	- 1	3,189,422.00		- '	3,189,422.00
	NACPIII Equipment Others	- 1	9,476,586.00			9,476,586.00
	NACPIII Furniture, Fixtures & Supplies	Ŀ	2,251,637.00			2,251,637.00
	NACPIII Office Equipments	1	5,130,970.00	203,178.00		5,334,148.00
	NACPIII Vehicles	l	1,186,560.00	61,954.00	0.00	1,248,514.00
	}	- 1	23,793,800.00	515,132.00	. 0,00	24,308,932.00
	TI POOL FUND					1
l	Furniture & Fixtures	1	0.00	•		0.00
	Computer		0.00	•		0.00
ĺ	Equipments	1	131,002.00	321,043.00		452,045.00
	Library Books	. 1	0.00	,- ,- ,	Ι.	0.00
	Cycle		0.00		ĺ	0.00
	Subtotal		131,002.00		0.00	1
	GFATM ROUND-II		101,000.00	027,0,70.00	1	102,000
	Equipments Others	i	1,164,653.00	1		1,164,653.0
	Vehicle		3,735,849.00		1	3,735,849.0
	Office Equipment		71,554.00		<u>}</u>	71,554.0
	Subtotal		4,972,056.00		0.00	
	GFATM ROUND-IV		4,072,000.00	1	1	4,572,000.0
	Civil Works		5,869,606.00	ł	1	5,869,606.0
	Furniture & Fixtures		502,258.00			502,258.0
		ŀ			1	5,505,473.0
	Office Equipment		5,505,473.00			
	Sub Total	į .	11,877,337.00	0.00	0.0	0 11,877,337.0
	GFATM ROUND-VII	l	1	ļ	1	
	Computer	[	0.00		Į.	0.0
1	Equipments	1	0.00			0.0
:	Sub Total	ļ	0.00	0.00	0.0	o <u>l</u> 0.0
1	UN AGENCCY	•	l .		1	1
-	Office Equipment	ł	208,206.00		1	208,206.0
}	Sub Total	ļ	208,206.00	I .		
•	TOTAL	<u> </u>	40,982,401.00	836,175.0	0.0	<b>0</b> 41,818,576.0
!	Total (A to F)	1		1		

Chartered Accountants

Additional Project Director

**Project Director** 

Deputy Director (Finance)

Dy. Director (Finance)

C.G. State AIDS Control Society

Raipur (C.G.)

Addi. Project Director

C.G. State AID & Control Society · (100 (100)

### **Chhattisgarh State Aids Control Society CHHATTISGARH**

### HEDULE OF Current Liabilities as on 31.03.2016

_						(in Rs.)
lo.	Particular		Opening Balance 01.04.2015	Addition	Settled	Balance As on 31.03.2016
1	DBS FUND					
	NACPIII Creditors		196,918.00		20,400.00	176,518.00
	Security/ Earnest Deposit		160,000.00	j	27,855.00	132,145.00
	Other Receipts		16,100.00	3,400.00	j	19,500.00
	TDS Salary		-500.00	f	24,000.00	-24,500.00
	TDS Others		12,757.00	29,066.00	·	41,823.00
	·	Sub Total	385,275.00	32,466.00	72,255.00	345,486.00
В	TI Pool Fund					
	TDS Salary		0.00	7,500.00	7,500.00	0,00
	TDS Others		-1,041.00			<u>-1,041</u> .00
	}	Sub Total	1,041.00	7,500.00	7,500.00	-1,041.00
Ь	GFATM ROUND-II		Į Į			· ·
	Security/ Earnest Deposit		18,135.00			18,135.00
		Sub Total	18,135.00	0.00	0.00	18,135.00
¢	GFATM ROUND-IV		i			ı
	TD\$ Others		0.00	1		0.00
•	EMD		56,125.00			56,125.00
	· · · · · · · · · · · · · · · · · · ·	Sub Total	56,125.00	0.00	0.00	56,125.00
		Total (A to F)	458,494.00	39,966.00	79,755.00	418,705.00

**Project Director** 

Additional Project Directo
Addl. Project Director

Dy. Director (Finance)

C.G. State AIDS Control Society

RAIPUR (C.G.)

### Chhattisgarh State Aids Control Society CHHATTISGARH

SCHEDULE OF ADVANCES As on 31.03.2016

S.No.	PARTICULAR	Opening Balance	Given during year	Adjusted	Total as on 31.03.2016
Α	DBS FUND				
	Advance to others	2,792,261.00	1,167,599.00	1,545,530.00	2,414,330.00
·-	Advance to NGOs	9,091,425.50	1	299,522.00	8,791,903.50
	Advance to Staff	501,674.00	322,026.00	580,601.00	243,099.00
	Advance to DAC	19,412,568.00	13,094,541.00	25,502,807.00	7,004,302.00
,	NACPill Advance to others	0.00	·	·	0.00
ı	NACPIII Advance to NGOs	188,449.00		1	188,449.00
1	Inter Fund transfer	-4,500,000.00	4,500,000.00	į.	0.00
	Sub Total	27486377.5	19084166.00	27928460	18642083.5
В	TI POOL FUND				
	Advance to NGOs	52,475,846.00	40,977,987.00	80,243,661.00	13,210,172.00
•	Advance to others	3,757,200.00	4,154,028.00	7,204,251.00	706,977.00
1	Advance to Staff	45,000.00	238,000.00	27,500.00	255,500.00
	Inter unit transfer	2,000,000.00		2,000,000.00	0.00
i	Sub Total	58,278,046.00	45,370,015.00	89,475,412.00	14,172,649.00
C	GFATM ROUND-II	1			
ļ	Advance to others	816,366.00		626,614.00	189,752.00
1	Advance to Staff	0.00			0.00
1.	Advance to DACs	10,736,232.00	29,885,574.00	34,183,777.00	6,438,029.00
í	Inter Fund transfer	0,00			0.00
	Sub Tota	11,552,598.00	29,885,574.00	34,810,391.00	6,627,781.00
D	GFATM ROUND-IV				
`	Advance to Staff	24,000.00	75,000.00	49,000.00	50,000.00
1	Advance to DACs	3,506,164.00	7,996,064.00	9,123,178.00	2,379,050.00
ì	Inter Fund transfer	2,500,000.00		2,500,000.00	0.00
l	Sub Tota	6,030,164.00	8,071,064.00	11,672,178.00	2,429,050.00
İΕ	GFATM ROUND-VII				
1	Advance to Staff	0.00		Į.	0.00
1	Advance to others	1,346,323.00	1,600,000.00	2,412,625.00	533,698.00
1	NGO Advance	1,625,250.00	4,200,000.00	5,825,250.00	0.00
1	Sub Tota	1 2,971,573.00	5,800,000.00	8,237,875.00	533,698.00
F	UN AGENCCY		[		
	Advance to others	188,586.00		1	188,586.00
	Advance to Staff	74,896.00	0.00		74,896.00
1	Advance to DACs	800,000.00	1		
1	Security Deposit paid	7,000.00	0.00	0.00	7,000.00
ĺ	Sub Tota	1,070,482.00	0.00	0.00	1,070,482.00
1	Total (A to F	107,389,240.50	108,210,819.00	172,124,316.00	43,475,743.50
			1	1	

Chartered Accountants

Deputy Director (F)

Additional Project 1 Project Director
Addi. Project Director

Dy. Director (Finance) Addi. Project Director

C.G. State AIDS Control Society

Raipur (C.G.) RAIPUR (C.G.)

### **Chhattisgarh State Aids Control Society CHHATTISGARH**

dule of Cash & Bank Balances
ENING BALANCES AS ON 01.04.2015

PENING BALANCES AS ON 01.04.2015			(In Rs.)				
RICULARS	DBS FUND	FUND	ROUND-II	ROUND-IV	ROUND-VII	AGENCCY	Total
ate Bank of India A/c no 32251980278	2582352.87					·	2582352.87
ate Bank of India 32993892220		314906.00					
a. Bank of India A/c no 31194551603			2696560.00				2696560.00
ate Bank of India A/c no 3033564177				1398064.00			1398064.00
n 3				302306.00			302306.00
ate Bank of India A/c no32082309719				· -	2281083.00		2281083.00
a of Baroda A/c no 1730100008370						138879.49	138879 49
- T	2582352.87	314906.00	2696560.00	1700370.00	2281083.00	138879.49	9714151 36

SING BALANCES AS ON 31.0	03.2016			<u> </u>			(in
}r \	<del></del>	TI POOL [	GFATM	GFATM (	GFATM [	UN	
*ACTICULARS	DB\$ FUND	FUND	ROUND-II	ROUND-IV	ROUND-VII	AGENCCY	Total
itate Bank of India A/c no 32251980278	7225720.87				· · ·		7225720.87
State Bank of India 32993892220		3470999.00					3470999.00
State Bank of India A/c no 31194551603			1093534.00				1093534.00
State Bank of India A/c no 3033564177		<del></del>	<del></del>	3961782.00			3961782.00
Bank 3				302306.00			302306.00
Sa Bank of India A/c no32082309719					177660.00		177660 00
Bank of Baroda A/c no 1730100008370						138879.49	138879 49
T AL	7225720.87	3470999.00	1093534.00	4264088.00	177660.00	138879.49	16370881 36

Cnartered Accountants

Deputy Director (Finance)

Additional Project Director Project Director

Dy. Director (Finance) C.G. State AIDS Control Society

Addl. Project Director

Raipur (C.G.)

RAIPER (C.G.)

### **Chhattisgarh State Aids Control Society**

### **CHHATTISGARH**

Annexure forming part of Income & Expenditure A/c

Recurring Expenses on various Funds for the year 201	5-16
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.No	ing Expenses on various Funds for the year 2015-16 Particulars	Amount Rs.	Amount Rs.
1	DBS FUND	_ Billount its,	simodiie its.
•	IEC .	10330889.00	
	Training	2090202.00	
	Salary	15961522.00	
	Surveillance	833590.00	
	· -	34100.00	
	Equipment Maintenance	273459.00	
	Building Maintenance Vehicle Maintenance	183066.00	•
	Traveling Expenses	3556689.00	
	Rent Rates and Taxes	437561.00	
	Telephone/ Communication Expenses	108262.00	•
	Miscellaneous Expenses	70771.00	
	Printing & Stationery	221083.00	
	Advertisement Other than IEC	78652.00	
	Water & Electricity Charges	152357.00	
	Audit Fees	377702.00	
	Postage/ Courier	521901.00	
	Campaigns	1485658.00	
	Contingency	267658.00	
	Consumables	1376628.00_	
	TOTAL EXPENSES OF DBS FUND	-	38361750.00
2	TI POOL FUND		
	Training & workshops	16425815.00	
	PEP Drugs	1933374.00	
	Salary	35878933.00	
	Honorarium	18310568.00	
	NGO Services for priority intervention	858286.00	
	Need based assistance	167902.00	
	Travelling Expenses	3701486.00	
	Rent, Rates & Taxes	4870042.00	
	Other Administrative Expenses	2978909.00	
	Meeting Expenses	351367.00	
	TOTAL EXPENSES OF TI POOL FUND		85476682.00
3	GFATM ROUND-II		
	IEC .	4000050 00	
	Training & workshops	1006658.00	
	Salary	30941758.00	
	Kits and other laboratory supplies	49532.00	
	Vehicle maintenance	709107.00	
	Travelling Expenses	14366.00	
	Printing & Stationery	19255.00	
	Expenses on ICTC center & maintenance	1743267.00	
	Review meeting & supervision	13988.00	
	Bank Charges	342.00	
	TOTAL EXPENSES OF GFATM ROUND-II		34498273.00
4			
	Ol Drugs	10763.00	
	Training & workshops	20623.00	
	Salary	8223522.00	
	Travelling Expenses	208987.00	
	Other Administrative Expenses		
	Contingency	583666.00	
	Consumables	331434.00	
	TOTAL EXPENSES OF GFATM ROUND-IV		9378995.00

5 **GFATM ROUND-VII** 

Salary

3269177.00

**Travelling Expenses** 

**Bank Charges** 

TOTAL EXPENSES OF GFATM ROUND-VII

3269177.00

**UN AGENCY** 

Training & workshops

Salary

ENED NO

**Operational Expenses** 

TOTAL EXPENSES OF UN AGENCY FUND

0.00

Charles ed Accountants

Deputy Director (Finance) Additional Project Director

**Project Director** 

Dy. Director (Finance) Addi. Project Director

C.G. State AIDS Control Society

Raipur (C.G.) RAIPUR (C.G.)

### Chattisgarh SACS - New DBS for NACPIV



State Training Centre Near Kalibadi , Raipur - 492001 National AIDS Control Project - Phase III

### **Utilisation Certificate**

Certified that an amount of Rs.118,076,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year 2015-16 vide letter No. given below and opening Cash/Bank Balance Rs. 2,582,352.87 (and Current Liabilities of Rs.385,275.00) and outstanding Advances for Rs. 27,486,377.50 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 739,745.00. a sum of Rs. 38,876,882.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 7,225,720.87 (and Current Liabilities of Rs. 345,486.00) and outstanding advances of Rs.18,642,083.50. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year. Deducted Fund Rs. 84,100,000.00

Sanction letter Number and Date	Amount
Total	118,076,000.00

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	(Project Director)
(Chartered Accountant)	

Printed: System Administrator on 09/06/2016 02:27:19 from 1234

Opening balance of Net Gurrent Assets	(Z. Amount (Rs.)
NEW DBS Bank Code	2,582,352.87
Advance to Others	2,792,261.00
Advance to NGOs	9,091,425.50
Advance to Staff	501,674.00
Advance to District Authorities	19,412,568.00
NACPIII Advance to NGOs	188,449.00
Inter Unit Fund Transfer	-4,500,000.00
	30,068,730.37
Opening balance of Nerson rentablabilities	Amount (Rs.) = \$
General Provident Fund	480.00
Employees Contribution to CPF	-480.00
TDS (Salary)	-500.00
Security / Earnest Deposit (Received)	160,000.00
TDS (Others)	12,757.00
Other Recoveries	16,100.00
NACPIII Creditors Payable	196,918.00
	385,275.00
Sourcestof funds Academic Sourcestof funds	Amount (Rs.)
Grant from NACO to SACS	118,076,000.00
Recovery/Deduction of Grants	-84,100,000.00
	33,976,000.00
Utilisation of funds	Amount (Rs.)
The state of the s	Amount (Rs.) 14,000.00
Utilisation of funds  Workshops IEC	W. 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1
Workshops	14,000.00
Workshops IEC	14,000.00 10,330,889.00
Workshops IEC Training	14,000.00 10,330,889.00 2,076,202.00
Workshops IEC Training Salary	14,000.00 10,330,889.00 2,076,202.00 15,961,522.00
Workshops IEC Training Salary Equipment Maintenance	14,000.00 10,330,889.00 2,076,202.00 15,961,522.00 34,100.00
Workshops IEC Training Salary Equipment Maintenance Building Maintenance	14,000.00 10,330,889.00 2,076,202.00 15,961,522.00 34,100.00 273,459.00
Workshops IEC Training Salary Equipment Maintenance Building Maintenance Vehicle Maintenance	14,000.00 10,330,889.00 2,076,202.00 15,961,522.00 34,100.00 273,459.00 183,066.00
Workshops IEC Training Salary Equipment Maintenance Building Maintenance Vehicle Maintenance Travelling Expenses	14,000.00 10,330,889.00 2,076,202.00 15,961,522.00 34,100.00 273,459.00 183,066.00 3,556,689.00
Workshops IEC Training Salary Equipment Maintenance Building Maintenance Vehicle Maintenance Travelling Expenses Rent, Rates & Taxes	14,000.00 10,330,889.00 2,076,202.00 15,961,522.00 34,100.00 273,459.00 183,066.00 3,556,689.00 437,561.00
Workshops IEC Training Salary Equipment Maintenance Building Maintenance Vehicle Maintenance Travelling Expenses Rent, Rates & Taxes Telephone/Communication Expenses	14,000.00 10,330,889.00 2,076,202.00 15,961,522.00 34,100.00 273,459.00 183,066.00 3,556,689.00 437,561.00 108,262.00
Workshops IEC Training Salary Equipment Maintenance Building Maintenance Vehicle Maintenance Travelling Expenses Rent, Rates & Taxes Telephone/Communication Expenses Miscellaneous Expenses	14,000.00 10,330,889.00 2,076,202.00 15,961,522.00 34,100.00 273,459.00 183,066.00 3,556,689.00 437,561.00 108,262.00 70,771.00
Workshops IEC Training Salary Equipment Maintenance Building Maintenance Vehicle Maintenance Travelling Expenses Rent, Rates & Taxes Telephone/Communication Expenses Miscellaneous Expenses Printing & Stationery	14,000.00 10,330,889.00 2,076,202.00 15,961,522.00 34,100.00 273,459.00 183,066.00 3,556,689.00 437,561.00 108,262.00 70,771.00 221,083.00
Workshops IEC Training Salary Equipment Maintenance Building Maintenance Vehicle Maintenance Travelling Expenses Rent, Rates & Taxes Telephone/Communication Expenses Miscellaneous Expenses Printing & Stationery Advertisement (Other than IEC)	14,000.00 10,330,889.00 2,076,202.00 15,961,522.00 34,100.00 273,459.00 183,066.00 3,556,689.00 437,561.00 108,262.00 70,771.00 221,083.00 78,652.00
Workshops IEC Training Salary Equipment Maintenance Building Maintenance Vehicle Maintenance Travelling Expenses Rent, Rates & Taxes Telephone/Communication Expenses Miscellaneous Expenses Printing & Stationery Advertisement (Other than IEC) Water and Electricity Charges	14,000.00 10,330,889.00 2,076,202.00 15,961,522.00 34,100.00 273,459.00 183,066.00 3,556,689.00 437,561.00 108,262.00 70,771.00 221,083.00 78,652.00 152,357.00
Workshops IEC Training Salary Equipment Maintenance Building Maintenance Vehicle Maintenance Travelling Expenses Rent, Rates & Taxes Telephone/Communication Expenses Miscellaneous Expenses Printing & Stationery Advertisement (Other than IEC) Water and Electricity Charges Audit Fees	14,000.00 10,330,889.00 2,076,202.00 15,961,522.00 34,100.00 273,459.00 183,066.00 3,556,689.00 437,561.00 108,262.00 70,771.00 221,083.00 78,652.00 152,357.00 377,702.00
Workshops IEC Training Salary Equipment Maintenance Building Maintenance Vehicle Maintenance Travelling Expenses Rent, Rates & Taxes Telephone/Communication Expenses Miscellaneous Expenses Printing & Stationery Advertisement (Other than IEC) Water and Electricity Charges Audit Fees Surveillance	14,000.00 10,330,889.00 2,076,202.00 15,961,522.00 34,100.00 273,459.00 183,066.00 3,556,689.00 437,561.00 108,262.00 70,771.00 221,083.00 78,652.00 152,357.00 377,702.00 833,590.00
Workshops IEC Training Salary Equipment Maintenance Building Maintenance Vehicle Maintenance Travelling Expenses Rent, Rates & Taxes Telephone/Communication Expenses Miscellaneous Expenses Printing & Stationery Advertisement (Other than IEC) Water and Electricity Charges Audit Fees Surveillance Postage/Courier	14,000.00 10,330,889.00 2,076,202.00 15,961,522.00 34,100.00 273,459.00 183,066.00 3,556,689.00 437,561.00 108,262.00 70,771.00 221,083.00 78,652.00 152,357.00 377,702.00 833,590.00 521,901.00

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	1
Civil Works	250,000.00
Vehicles	61,954.00
Office Equipment	203,178.00
·	38,876,882.00
Banktinteresiske Miscellaneous Receipts	Avioning(Res)
Other Receipts	351,507.00
Interest from Bank	388,238.00
	739,745.00
Cupranavabilities et	Amount (Rs.)
General Provident Fund	480.00
Employees Contribution to CPF	-720.00
Group Insurance Scheme	240.00
TDS (Salary)	-24,500.00
Security / Earnest Deposit (Received)	132,145.00
TDS (Others)	41,823.00
Other Recoveries	19,500.00
NACPIII Creditors Payable	176,518.00
	345,486.00
Closing balang connen en rennant. Assas	Amount (Rs)
NEW DBS Bank Code	7,225,720.87
Advance to Others	2,414,330.00
Advance to NGOs	8,791,903.50
Advance to Staff	243,099.00
Advance to District Authorities	7,004,302.00
NACPIII Advance to NGOs	188,449.00
	25,867,804.37

### Chattisgarh SACS - TI POOL FUND



State Training Centre Near Kalibadi, Raipur - 492001 National AIDS Control Project - Phase III

### **Utilisation Certificate**

Certified that an amount of Rs.0.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year 2015-16 vide letter No. given below and opening Cash/Bank Balance Rs. 314,906.00 (and Current Liabilities of Rs.-1,041.00) and outstanding Advances for Rs. 58,278,046.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 474,421.00. a sum of Rs. 85,797,725.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 3,470,999.00 (and Current Liabilities of Rs. -1,041.00 ) and outstanding advances of Rs.14,172,649.00. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year . Received Fund Rs. 44,374,000.00

Sanction letter Number and Date	Amo	unt
<del></del>		
<del></del>		
•	Total	0.00
	Sanction letter Number and Date	Sanction letter Number and Date Amo  Total

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 (Project Director)

(Chartered Accountant)

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Opening balance of Net Current Assets	Amount (Rs.)
TIPF-Bank	314,906.00
Advance to Others	3,757,200.00
Advance to NGOs	52,475,846.00
Advance to Staff	45,000.00
Inter Unit Fund Transfer	2,000,000.00
	58,592,952.00
Opening balance of New Guisten (a Mabilities	Amount (Rs)
TDS (Others)	-1,041.00
	-1,041.00
Sources on funds 12 12 12 12 13 14 15 16 16 16 16 16 16 16 16 16 16 16 16 16	Amount (Rs.)
Recovery/Deduction of Grants	44,374,000.00
	44,374,000.00
titilisetion of timples at	Amount (Rs.)
Training	9,745,621.00
Salary	35,878,933.00
Travelling Expenses	3,701,486.00
Rent, Rates & Taxes	4,870,042.00
Honorarium	18,310,568.00
NGO Services for Priority Interventions	858,286.00
PEP Drugs	1,933,374.00
Other Administration Cost	2,978,909.00
Need Based Assisstance	167,902.00
Campaigns	6,680,194.00
Meeting Expenses	351,367.00
Office Equipment	321,043.00
	85,797,725.00
Bank Interest & Miscellarieous Receipts	Amount (Rs.)
Other Receipts	43,040.00
Interest from Bank	431,381.00
	474,421.00
Current Liabilities 2011	Amount (Rs.)
TDS (Others)	-1,041.00
	-1,041.00
Closing balance of Net Current Assets	Amount (Rs.)
TIPF-Bank	3,470,999.00
Advance to Others	706,977.00
Advance to NGOs	13,210,172.00
Advance to Staff	255,500.00
·	17,643,648.00

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### Chattisgarh SACS - GLOBAL FUND RCC-II



State Training Centre Near Kalibadi , Raipur - 492001 National AIDS Control Project - Phase III

### **Utilisation Certificate**

Certified that an amount of Rs.0.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year 2015-16 vide letter No. given below and opening Cash/Bank Balance Rs. 2,696,560.00 (and Current Liabilities of Rs.18,135.00) and outstanding Advances for Rs. 11,552,598.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 85,430.00. a sum of Rs. 34,498,273.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 1,106,534.00 (and Current Liabilities of Rs. 18,135.00 ) and outstanding advances of Rs.6,627,781.00. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year . Received Fund Rs. 27,885,000.00

	nount
	<del></del>
Total	0.0
-	Total

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	(Project Director)
(Chartered Accountant)	

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Opening balance of Net Current Assets	Amount (Rs.)
Bank RCCrd-II	2,696,560.00
Advance to Others	816,366.00
Advance to District Authorities	10,736,232.00
	14,249,158.00
Opening balance ស្រីស៊ីទី (ទិញវេសាមេមេស៊ី) ស្រែក	es Amount (Rs.)
Security / Earnest Deposit (Received)	18,135.00
	18,135.00
Sources of fundse	Amount (Rs.)
Recovery/Deduction of Grants	27,885,000.00
	27,885,000.00
Utilisation of funds	* Amount (Rs.) 👍
HIV Kits	10,000.00
Other Lab. Supplies	39,532.00
Training	1,006,658.00
Salary	30,941,758.00
Vehicle Maintenance	709,107.00
Travelling Expenses	14,366.00
Bank Charges	342.00
Printing & Stationery	19,255.00
Expenses on ICTC centre set up and maintenance	1,743,267.00
Other Administration Cost	13,988.00
	34,498,273.00
Bank Interest & Miscellaneous: Receipts	* Amount (Rs.)
Other Receipts	39,000.00
Interest from Bank	46,430.00
	85,430.00
Current Habilities	Amount (Rs.)
Security / Earnest Deposit (Received)	18,135.00
	18,135.00
Closing balance of Ne Zentreni Axequ	Amount (Rs.)
Bank RCCrd-II	1,106,534.00
Advance to Others	189,752.00
Advance to District Authorities	6,438,029.00
	7,734,315.00
<u> </u>	<u> </u>

### Chattisgarh SACS - GLOBAL FUND RCC-IV



State Training Centre Near Kalibadi , Raipur - 492001 National AIDS Control Project - Phase III

### **Utilisation Certificate**

Certified that an amount of Rs.0.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year 2015-16 vide letter No. given below and opening Cash/Bank Balance Rs. 1,700,370.00 (and Current Liabilities of Rs.56,125.00)and outstanding Advances for Rs. 6,030,164.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 121,599.00. a sum of Rs. 9,378,995.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 4,264,088.00 (and Current Liabilities of Rs. 56,125.00 )and outstanding advances of Rs.2,429,050.00. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year . Received Fund Rs. 8,220,000.00

Sl. No.	Sanction letter Number and Date	Amount		
	·	Total	0.00	

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	(Project Director)
(Chartered Accountant)	

Printed: System Administrator on 09/06/2016 03:35:00 from 1234

Opening halance of Net Current Assets a 1.3.442 2.3.1	Amount (Rs.) 👍
GFATM BANK	1,398,064.00
Bank 3	302,306.00
Advance to Staff	24,000.00
Advance to District Authorities	3,506,164.00
Inter Unit Fund Transfer	2,500,000.00
	7,730,534.00
ឲ្យក្នុងក្រោះប្រជាពលប្រជាជន្លើង (Giraten មិនម្ចីស្តីMillion	Amount (Rs)
Security / Earnest Deposit (Received)	56,125.00
	56,125.00
Sources of funds techniques and the second s	-Amount (Rs.)
Recovery/Deduction of Grants	8,220,000.00
	8,220,000.00
Unitsation of tubes	Amount (Rs.)
OI Drugs	10,763.00
Training	20,623.00
Salary	8,223,522.00
Travelling Expenses	208,987.00
Contigency	583,666.00
Consumable Items	331,434.00
	9,378,995.00
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Interest from Bank	121,599.00
	121,599.00
Current រូបនាការព្រះ	Amount (Rs.)
Security / Earnest Deposit (Received)	56,125.00
	56,125.00
(elősingabatancaofeNejs (etűrrént /Asséts-	Amount (Rs)
GFATM BANK	3,961,782.00
Bank 3	302,306.00
Advance to Staff	50,000.00
Advance to District Authorities	2,379,050.00
	6,693,138.00
· · · · · · · · · · · · · · · · · · ·	

### Chattisgarh SACS - GLOBAL FUND VII



State Training Centre Near Kalibadi , Raipur - 492001 National AIDS Control Project - Phase III

### **Utilisation Certificate**

Certified that an amount of Rs.0.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year 2015-16 vide letter No. given below and opening Cash/Bank Balance Rs. 2,281,083.00 (and Current Liabilities of Rs.0.00)and outstanding Advances for Rs. 2,971,573.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 75,577.00. a sum of Rs. 8,237,875.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 177,660.00 (and Current Liabilities of Rs. 0.00 )and outstanding advances of Rs.533,698.00. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year . Received Fund Rs. 3,621,000.00

Sanction letter Number and Date	Amo	unt
	<u> </u>	
	Total	0.00
	Sanction letter Number and Date	

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	(Project Director)
(Chartened Assessment)	
(Chartered Accountant)	

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Opening balance of Net Gurrent Assets. 🕫 🕶 📜 📜 🔭 🔭	Amount (Rs:) 🐇
Bank GF-RD7	2,281,083.00
Advance to Others	1,346,323.00
Advance to NGOs	1,625,250.00
	5,252,656.00
Sources: @unids#	#Amount(RS)
Recovery/Deduction of Grants	3,621,000.00
	3,621,000.00
Üfilfserflorvoframids	-Amounts(Rss)
Training	4,968,698.00
Salary	3,269,177.00
	8,237,875.00
Bank/Interests&Miscellaneous Receipts	Amount (Rs.)
Interest from Bank	75,577.00
	75,577.00
Closing balance of Net Current Assets	Amount (Rs.)
Bank GF-RD7	177,660.00
Advance to Others	533,698.00
	711,358.00

### Chattisgarh SACS - UN AGENCY



State Training Centre Near Kalibadi , Raipur - 492001 National AIDS Control Project - Phase III

### **Utilisation Certificate**

Certified that an amount of Rs.0.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year 2015-16 vide letter No. given below and opening Cash/Bank Balance Rs. 138,879.49 (and Current Liabilities of Rs.0.00) and outstanding Advances for Rs. 1,070,482.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 0.00. a sum of Rs. 0.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 138,879.49 (and Current Liabilities of Rs. 0.00 ) and outstanding advances of Rs.1,070,482.00. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year.

SI. No.	Sanction letter Number and Date	Amount
	<u> </u>	
		-
		Total 0.00

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	(Project Director)
	•
(Chartered Accountant)	

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Opening balance of Net Current Assets	*Amount (Rs.)
Bank 4	138,879.49
Advance to Others	188,586.00
Advance to Staff	74,896.00
Advance to District Authorities	800,000.00
Security Deposit (Paid)	7,000.00
	1,209,361.49
Closing Dalance of Met Gurrent Assets	Amount (Rs.)
Bank 4	138,879.49
Advance to Others	188,586.00
Advance to Others  Advance to Staff	188,586.00 74,896.00
Advance to Staff	74,896.00
Advance to Staff Advance to District Authorities	74,896.00 800,000.00

State Training Centre Near Kalibadi, Raipur - 492001

National AIDS Control Project - Phase III

### **Balance Sheet**

For The Period From: 01-Apr-2015 To: 31-Mar-2016

digeres ferille emrem Perilod	24,308,932.00		7,225,720.87	18,642,083.50	PC 300 300 00	70,170,120,0	
Stredule	02	•	0301	0401			
VSEIN	23,793,800.00 FIXED ASSETS	CURRENT ASSETS, LOANS AND ADVANCES	CURRENT ASSETS	LOANS AND ADVANCES			
Figures for the previous Period	23,793,800.00		2,582,352.87	05 775 787 26	00.110,00,12	53,862,530.37	:
Figures for the current Period	25,522,318.37		345 486 00	2010016016	24,308,932.00	50,176,736.37	
Schedule Reference	10		1090	1000			
LIABILITIES	GENERAL FUND	CURRENT LIABILITIES AND		CURRENT LIABILITIES	FIXED ASSET FUND		
Figures for the previous Period	70 683 455 37			385,275.00	23,793,800.00	53,862,530.37	

PC(FM/FO Dy. Director (Finance) C.G. State AIDS Control Society Raipur (C.G.)

Addl. Project Director
Addl. Project Director
C.G. State Ains Control Society

RAIL (C.G.)



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General Fund

Schedule 01

Pardivilars	Asalt A-Merrito (Res)	Figures in Rupees As 41. St Mithelis (Res)
Opening grant in aid	29,683,455.37	40,205,437.37
Add: Received during the year	,	
Grant from NACO to SACS	118,076,000.00	195,500,000.00
Recovery/Deduction of Grants	84,100,000.00	160,500,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	37,622,005.00	44,899,557.00
Grants utilised to the extent of fixed asset expenditure	515,132.00	622,425.00
Closing grant in aid	25,522,318.37	29,683,455.37

24,308,932,00	0.00	515,132.00	23,793,800.00	Grand Total
01,934.00	0000	61,954.00	0.00	Vehicles (2205)
203,170.00	0.00	203,178.00	0.00	Office Equipment (2206)
00 921 200	00:0	0.00	1,186,560.00	NACPIII Vehicles (2405)
1.186.560.00	000	000		NACTH Office Equipment (2700)
5,130,970.00	00.00	0.00	5,130,970.00	(2402) NA ODIII Office Fourinment (2406)
4,004,000,00	00.00	0.00	2,052,558.00	NACPIII Furniture, Fixtures & Supplies
00 858 650 6			20000001250	NACPIII Equipment (Other) (2404)
9,476,586.00	0.00	000	00 703 727 0	( and make the particular to t
3,189,422.00	0.00	0.00	3,189,422.00	NACERI Civil Works (2401)
1,443,440.00	0.00	0.00	1,443,440.00	NACPIII Blood Bank Equipments (2403)
00.610,611	0.00	0.00	199,079.00	Furniture, Fixtures & Supplies (2202)
100 070 001			2017201120	Civil Works (2201)
941,839.00	0.00	250,000.00	691.839,00	
423,346.00	00.0	0.00	423,346.00	Blood Bank Equipments (2203)
		を持ちている。そのでは、日本のでは 日本のでは、		
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Figures in Rupees

Crame Utilised/ (chame Balbree) (c) (c) (c) (c)	
Particulars Opening Balance	Grand Total

Total
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LOANS AND ADVANCES

Schedule 0401 Figures in Rupees

	Maralo Maralo	30-Mm2-43 (Res)
Portellars	2.414.330.00	2,792,261.00
Advance to Others		426 406 40
A duamon to NGOs	8,791,903.50	0,051,423.00
Auvailor to 1900	243,099.00	501,674.00
Advance to Statt		00 003 011 01
Advance to District Authorities	7,004,302.00	19,412,306.00
Advance to District teams the	188 449 00	188,449.00
NACPIII Advance to NGOs		
T I	0.00	-4,500,000.00
Inter Unit Fully Fallstel		03 ELE 701 EE
Total	18,642,083.50	77,486,57

	Figures in Rupees
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385,275.00	345,486.00	Total
-500.00	-24,500.00	TDS (Salary)
14,131,00	41,823.00	TDS (Others)
12.757.00	41 623 00	Scoulity / Dailless Deposit (1995)
160,000.00	132,145.00	Security / Famest Denosit (Received)
16,100.00	19,500.00	Other Recoveries
196,918.00	176,518.00	NACPIII Creditors Payable
0.00	240.00	Group Insurance Scheme
480.00	480.00	General Provident Fund
-480.00	-720.00	Employees Contribution to CPF
	(Rs)	Particulars
SAL-TEN VENEZA	1,4,01 31,4/18	

State Training Centre Near Kalibadi, Raipur - 492001

National AIDS Control Project - Phase III

## Income And Expenditure Account For The Period From: 01-Apr-2015 To:31-Mar-2016

Tiguree (b. l)- unirenty Papid (RS)	739,745.00	37,622,005.00							00 000 000	38,301,730,00
Scirciff Reference	28									
NGOME - N	Other Income	Grants utilised to the extent of revenue expenditure								
Figures for the previous Period	703,726.00	44,899,557.00								45,603,283.00
Figures for the current Period	10,330,889.00	833,590.00	1,376,628.00	3,575,860.00	0.00	0.00	15,961,522.00	490,625.00	5,792,636.00	38,361,750.00
Schedule WReference			90	80	11	12	13	41	15	
THE STATE OF THE S	IEC IEC	394,123.00 Surveillance	3,102,076.00 Kits and Other Lab Supplies	Training and Workshops	NGO Services	Operational and Other Research	Salary (Pay and Allowances)	Maintenance Costs	Operational Expenses	
Figures for the previous Period	W. (180)	394,123.00	3,102,076.00	2,294,067.00	677,940.00	158,381.00	16,505,069.00	396,078.00	6,526,212.00	45,603,283.00



Page 1 of 5

Schedule 28

703,726.00	739,745.00	Total
355,146.00	388,238.00	nterest from Bank
		Other Receipts
348,580.00	351,507.00	The state of the s
	The second secon	
	ાને/પૂર્ણાના હ	Variables.
3	图· · · · · · · · · · · · · · · · · · ·	

Kits and Other Lab Supplies

Schedule 06

3,102,076.00	1,376,628.00	Total
2,158,576.00	1,376,628.00	Consumable Items
943,500.00	00:00	Blood Lab. Supplies
No. 1. Men/Year (1889)	्रह्मा शास्त्रपुर्वाः शास्त्रपुर्वाः	িকন্টোমন্ত

2,294,067.00	3,575,860.00	Total
215,934.00	1,485,658.00	Campaigns
\(\frac{1}{2}\)	20101010	Training
2,078,133.00	2,076,202.00	W OI National
00:00	14,000.00	
Section 1997	(Rs)	Salvin and the salvin
SEVIN-15	31 - 37 - 16 31 - 37 - 176	

NGO Services

Schedule 11

677,940.00	0.00	Total
677,940.00	0.00	NGO Services for Priority Interventions
ali Mervie.	र्थाः राज्यसम्भागः (स्डिंग)	क्षित्राद्वांक्रिक
W 00		

Operational and Other Research

Schedule 12

158,381.00	0.00	Total
158,381.00	0.00	
STENT FEET	# 5 1 Mai - 16 #	Particulars and the second sec

### Salary (Pay and Allowances)

16,505,069.00	15,961,522.00	Total
16,505,069.00	15,961,522.00	S. Jones
		्रीयोगिंग्यन्ति ।
	J. W.	
	Control of the Contro	

Maintenance Costs

(Ba)	219,245.00	86,790.00	90,043.00	396,078.00	
AS-71 APATE-16 (RS-)	34,100.00	273,459.00	183,066.00	490,625.00	
Portrailers	T	Equipment Plantonners	Duilding maintenance	Venicle Majinetiano	

	00:0	72,169.00
ransportation expenses	3 556 6000	4.386.016.00
Travelling Expenses	An Conforte	
Dant Date & Payer	437,561.00	408,600.00
T. L. Long (Communication Evnenges	108,262.00	143,698.00
Maintaillacour Evaperee	70,771.00	52,099.00
Wiscenarious Laborator	221,083.00	87,310.00
Printing & Stationerly	78,652.00	0.00
Advertisement (Outer utait 100)	152,357.00	103,810.00
Water and Electricity Charges	377,702.00	557,739.00
Audit rees	0.00	8,940.00
Legal Expenses	521,901.00	456,639.00
Postage/Course	267,658.00	249,192.00
Total	5,792,636.00	6,526,212.00

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State Training Centre Near Kalibadi, Raipur - 492001

National AIDS Control Project - Phase III

## Receipt And Payment Account

# For The Period From: 01-Apr-2015 To: 31-Mar-2016

irgurestoralic emremolecendo (Red)	13,173,843.00	84,100,000.00	203,178.00	72,495.00	0.00	864,513.00	6,971,701.00	363,159.00	5,537,383.00	2,648,782.00	582,900.00		7,225,720.87	141,140,074,07	
Schedille	-11	13	16	32	<u>&amp;</u>	50	25	56	27				31		
PAYMENTS	LOANS AND ADVANCES	GENERAL FUND	FIXED ASSETS	CURRENT LIABILITIES	Kits and Other Lab Supplies	Training and Workshops	Salary (Pay and Allowances)	Maintenance Costs	Operational Expenses	IEC	Surveillance	Closing Balance:	Balance with Bank		
Figures for the previous Period		160,500,000.00	590,125.00	00:086	943,500.00	941,826.00	16,402,392.00	220,845.00	6,236,796.00	4,577,034.00	0.00		2,582,352.87	219,482,158.87	
Figures for the current Period		2,582,352.87	312,871.00	118,076,000.00	32,706.00	739,745.00	121,743,674.87								
Schedule Reference	§	99	17	29	32	36	1		-			• • • •			
RECEIPTS		Relance with Bank	2		CURRENT LIABILITIES										
Figures for the previous Period		20 210 002 0	79.010,200,6	195 500 000 000	29.337.00		703,720.00								



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13,647,080.00	312,871.00	Total
00000		nter Unit Fund Transfer
13,500,000.00	00.0	and the second s
0.00	13,349.00	Advance to Staff
147,080.00	299,522.00	Advance to NGOs
(RSs)	Res)	Perfection
Note:	ASAT	

### GENERAL FUND

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195,500,000.00	118,076,000.00	Total
		Grant from NACO to SACS
195,500,000.00	118,076,000.00	0040 40011
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SH-MEN-IIS	NEW PERMIT	
18 No.	, XX, Y	

#### Balance with Bank

S15Mar-15   RS-)   RS			
1315Mar-15	9,602,015.87	2,582,352.87	
Sigmarifs (RS)	9,602,015.87	2,582,352.87	NEW DBS Bank Code
Sit Mar-15 Sit Mar-15 (Rs)			
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29,337.00	32,706.00	Total
16,100.00	3,400.00	Other Recoveries
00 001 21		I DS (Others)
12,757.00	29,066.00	Come April 2000
00.0	240.00	Group Insurance Scheme
		General Provident Fund
480.00	0.00	National Control of the Control of t
	Adjusted by Market of the Control of	
(8(%))	$(\mathbf{G}^{\mathbf{S}})$	्रिक्ट स्थानिक स्थानिक स्थानिक स्थानिक स्थानिक स्थानिक स्थानिक स्थानिक स्थानिक स्थानिक स्थानिक स्थानिक स्थानिक स्थानिक स्थानिक
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703,726.00	739,745.00	Total
355,146.00	388,238.00	Interest from Bank
		Other Receipts
348,580.00	351,507.00	
( <u>135</u> 1)	(RE)	Regifferities
\ <u>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</u>	Asign Stampage	

26,486,308.00	13,173,843.00	Total
0.00	4,500,000.00	Inter Unit Fund Transfer
00.012,505,22	8,171,887.00	Advance to District Authorities
22 003 210 00		Advance to Start
5,486.00	0.00	30 - 3
3,577,612.00	201,956.00	Advance to Others
00 017 1100 0		数数据数据数据数据数据数据数据数据数据数据数据数据数据数据数据数据数据数据数
(1254)	(RSs)	Regulation
SIRWAC	STATE OF THE STATE	
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GENERAL FUND

Schedule 13

160,500,000.00	84,100,000.00	Total
160,500,000.00	84,100,000.00	Recovery/Deduction of Grants
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FIXED ASSETS

590,125.00	203,178.00	Total
0.00	203,178.00	Office Equipment
000		DIOOU Dans Eduplicate
391,046.00	0.00	Blood Bank Follipments
		Furniture, Fixtures & Supplies
199,079,00	0.00	Triple from the figure of the first terms of the fi
		Partibulars
	Alekhir Organi	
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980.00	72,495.00	Total
0.00	20,400.00	NACPIII Creditors Payable
0.00	27,855.00	Security / Earnest Deposit (Received)
000		I DS (Salary)
200.00	24,000.00	
480.00	240.00	Employees Contribution to CPF
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A LINNE	stemano stemano	
No. of		

Kits and Other Lab Supplies

Schedule 18

943,500.00	00.0	Total
		our Lao. Supplies
943,500.00	0.00	Blood I ah Sunnijes
	( <b>(S2</b> )	Particular
0.00		
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		the second of th

Training and Workshops

Total   Particulars   Partic			
STAME   STAM	941,826.00	864,513.00	Total
### ##################################	941,826.00	850,513.00	ining
3) F.V.Br165	0.00	14,000.00	Vorkshops
SheVer-16			Particulars
	्री स्थाप्त स्थापात्र	AND II SIEMBIAIO	

16,402,392.00	6,971,701.00	Total
16,402,392.00	6,971,701.00	
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Costs
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220,845.00	363,159.00	Total
0.00	55,600.00	/ehicle Maintenance
		Building Maintenance
1,600.00	273,459.00	11.1 I Actual concession
00:01-7:217	34,100.00	Eminment Maintenance
219 245 00	24 100 00	
Section 1997		Particular

6,236,796.00	5,537,383.00	Total
118,616.00	170,796.00	Contigency
456,639.00	521,901.00	Postage/Courier
VEC 530 00		Legal Expenses
8,940.00	00:0	Turni I con
557,739.00	377,702.00	Audit Fees
103,810.00	152,357.00	Water and Electricity Charges
0001000	00:000,177	Printing & Stationery
00 011 50	CONT. I for	Miscellaneous Expenses
41.472.00	00 122 02	
143,698.00	108,262.00	Telenkone (Communication Expenses
400,000.00	437,561.00	Rent, Rates & Taxes
400 500 00	4	Travelling Expenses
4,309,972.00	3,476,950.00	The control of the co
35-1Ver-15 (Re.)	. StYan-eld (Res)	Porticulars

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7,582,352.67	7,225,720.87	Total
10 030 000 0		
2,582,352.87	7,225,720.87	MEW DBS Book Code
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(118a)	(189)	
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State Training Centre Near Kalibadi, Raipur - 492001

National AIDS Control Project - Phase III

### **Balance Sheet**

For The Period From: 01-Apr-2015 To: 31-Mar-2016

ure (Dellic remiPeriod (Ren	452,045.00		3,470,999.00	14,172,649.00	18,095,693.00	
Squefill Squefill Bennice	05		0301	0401	<b>                                     </b>	
ASSETS	131,002.00 FIXED ASSETS	CURRENT ASSETS, LOANS AND ADVANCES	CURRENT ASSETS	LOANS AND ADVANCES		
in Tigures for the figures for	131,002.00		314,906.00	58,278,046.00	58,723,954.00	
Figures for the current Period	17,644,689.00		-1,041.00	452,045.00	18,095,693.00	
Schedule Reference	10		0501			
TABILITIES	\$ \$ \$93.993.00 GENERAL FUND	CURRENT LIABILITIES AND		EIXED ASSET FIND		
figures for the revious Period	58 593,993.00			-1,041.00	58,723,954.00	

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

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



General Fund

Figures in Rupees

Schedule 01

33,182,580.00 131,002.00 9,420,575.00 82,487,000.00 58,593,993.00 58,593,993.00 44,374,000.00 85,002,261.00 321,043.00 17,644,689.00 Grants utilised to the extent of fixed asset expenditure Grants utilised to the extent of revenue expenditure Recovery/Deduction of Grants Add: Received during the year Less: Utilised during the year Opening grant in aid Closing grant in aid

Fixed Asset

Schedule 02

Figures in Rupees

		İ		
452,045.00	0.00	321,043.00	131,002.00	Grand Total
00 370 027				Office Equipment (2200)
452,045.00	0.00	321,043.00	131,002.00	Office Roughment (2206)
ANTO CONTRACTOR OF THE PROPERTY OF THE PROPERT	<b>新工作的,但是一个人们的一个人们的一个人们的一个人们的一个人们的一个人们的一个人们的一个人们的</b>			TATOLINA STATE
e ce losing balances	Deletion Control	* - Vddition	Chemine Rolance	
	1.10			
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Figures in Rupees (@losmg, Bilbite)	
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(Frink/Restave	
क्रिक्यामूह्य विश्वविद्या	
Oculars	Grand Total

(°)

314,906.00	3,470,999.00	Total
***************************************		
314,906.00	3,470,999.00	-1.
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(62)	( <del>1</del> 7C <sub>1)</sub> )	
SH-WELL-VE	SEMINATO.	
S. Q.		

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

		A
58,278,046.00	14,172,649.00	Total
2,000,000.00	0.00	Inter Unit Fund Transfer
00 000 000 0	1	Advance to Statt
45,000.00	255,500.00	Staff.
		Advance to NGOs
52,475,846.00	13,210,172.00	
		Advance to Others
3,757,200.00	706,977.00	
((()))	(RS)	Prefectors
301 M. W. H. C. C.	3HVm=16	
WS MI		

CURRENT LIABILITIES

Figures in Rupes

Schedule 0501

-1,041.00 -1,041.00 -1,041.00 -1,041.00 Total TDS (Others)

State Training Centre Near Kalibadi, Raipur - 492001

National AIDS Control Project - Phase III

## Income And Expenditure Account

# For The Period From: 01-Apr-2015 To: 31-Mar-2016

from Costile angrent Petidoli ((RS))	474,421.00	06 000 261 00	03,002,201.00						85,476,682.00
Schedile Reference	28	,-							
TNCOME SET	Other Income		33,182,580.00 Grants utilised to the extent of revenue expenditure						
Frances (e. h.) Sergures forther previous Period	56.838.00	,	33,182,580.00						33,239,418.00
Figures for the current Period	1 933 374.00		16,425,815.00	858,286.00	54,189,501.00	167,902.00	11,901,804.00	351,367.00	85,476,682.00
Schedulez: Reference		ò	90	=	13	14	15	NULL	
F. S. FXPENDITURE SEC. (1985)		605,316.00   Medicines	3,329,238.00 Training and Workshops	1,915,868.00 NGO Services	23,315,056.00 Salary (Pay and Allowances)	8,347.00 Maintenance Costs	4,065,593.00 Operational Expenses		
Figures for the previous Period		605,316.00	3,329,238.00	1,915,868.00	23,315,056.00	8,347.00	4,065,593.00	308,440.00	33,239,418.00

Page 1 of 4

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Schedule 28

56,838.00	474,421.00	Total
56,838.00	431,381.00	Interest from Bank
00 000 7		Other Receipts
0.00	43,040.00	
100		Profession
5 S. V. T.	27	

Medicines

Schedule 07

605,316.00	1,933,374.00	Total
605,316.00	1,933,374.00	PEP Drugs
(0.00)	(4.55))	
MI With 15	3HV0HW	
		<b>"这个一个人,我们就是一个人,我们们们的一个人,我们们们们们们们们们们们们们们们们们们们们们们们们们们们们们们们们们们们们</b>

Training and Workshops

13 - Vertu 31 - Vertual S (Res)	1,661,844.00	1,667,394.00	3,329,238.00	
Aynta 515Mar-16 7 (1885)	9,745,621.00	6,680,194.00	16,425,815.00	
Particulars		Taning	California	

1,915,868.00	858,286.00	Total
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0.000,(17,1	858,286.00	NCO Comisee for Driority Interventions
1 015 958 00	300	
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		The second secon

Salary (Pay and Allowances)

Schedule 13

Maintenance Costs

8,347.00	167,902.00	Total
8,347.00	167,902.00	Need Based Assisstance
N. M. 31-Mar-15 (Res)	314/05-10 (RS)	Particular

### Operational Expenses

2,978,909.00	Other Administration Cost
0.00	Water and Electricity Charges
	Printing & Stationery
0.00 40,080.00	Deinting & Ctationery
0.00	Telephone/Communication Expenses
	Rent, Rates & Taxes
1,499,650.00	Travelling Expression
3,701,486.00 1,327,758.00	Towns Evnences
$\frac{\partial \mathbf{x}_{\mathbf{n}}(\mathbf{r})}{\partial \mathbf{r}_{\mathbf{n}}(\mathbf{r})} = \frac{\partial \mathbf{x}_{\mathbf{n}}(\mathbf{r})}{\partial \mathbf{r}_{\mathbf{n}}(\mathbf{r})}$ (Res.)	W. W.

#### Schedule NULL

308,440.00	351,367.00	Total
		Meeting Expenses
308,440.00	351,367.00	
P. P. C. C. C. C. C. C. C. C. C. C. C. C. C.		
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State Training Centre Near Kalibadi, Raipur - 492001

National AIDS Control Project - Phase III

### Receipt And Payment Account

# For The Period From: 01-Apr-2015 To: 31-Mar-2016

illigare: Octub guerenviPeriod Regi	39,553,235.00	00.00	3,053,394.00	767,858.00	268,674.00	49,167.00	0.00		3,470,999.00	47,163,527,00	
Schedme Reference	17	32	20	23	25	27	NOLL	-	31		
TENERS PAYMENTS F	79,002,758.00 LOANS AND ADVANCES	1,041.00 CURRENT LIABILITIES	781,363.00 Training and Workshops	NGO Services	Salary (Pay and Allowances)	349,740.00 Operational Expenses		Closing Balance:	Balance with Bank		
Egures for the previous Previous	79,002,758.00	1,041.00	781,363.00	1,915,868.00	2,976,036.00	349,740.00	192,646.00		314,906.00	85,341,712.00	
France for the Current Period Current Period	1000年後の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の	314,906.00	2,000,000.00	44,374,000.00	474,421.00	47,163,327.00		-			
Schedule F.		30	17	29	56						
STATE STATE OF STATE		Opening Balance: Balance with Bank	2								
Figures for the	A. (Rs.)	00 479 505 1	1,797,674.00	82 487 000 00	00,000,107,20	85,341,712.00					



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ADVANCES	
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1,000,000.00	2,000,000.00	Total
	2,000,000,00	Inter Unit Fund Transfer
1,000,000.00	2:000:000.00	
J. C. C. C. C. C. C. C. C. C. C. C. C. C.	(EKS))	्रिकानीयाधिक
	OF WELL	
NAME OF THE PARTY		

GENERAL FUND

Schedule 29

82,487,000.00	44,374,000.00	Total
		Recovery/Deduction of Grants
82,487,000.00	44,374,000.00	•
	(33)	
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Balance with Bank

1,797,874.00	314,906.00	Total
1,797,874.00	314,906.00	
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56,838.00	474,421.00	Interest noin pain.
56,838.00	431,381.00	I was from Dank
	43,040.00	Other Receipts
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S. C. C. C. C. C. C. C. C. C. C. C. C. C.	1000	Phritantia
CO LINE	Alexa Va	
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LOANS AND ADVANCES

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4,153,058.00 3,757,200.00

CURRENT LIABILITIES

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781,363.00	3,053,394.00	Total
0.00	7,468.00	ampaigns
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781,363.00	3,045,926.00	
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NGO Services

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1,915,868.00	767,858.00	Total
1,915,868.00	767,858.00	NGO Services for Priority Interventions
		Partenas
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Salary (Pay and Allowances)

2,976,036.00	268,674.00	Total
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2,836,036.00	268,674.00	Salary
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12,361.00	49,167.00	Other Administration Cost
00 100 40	00.0	Printing & Stationery
00 080 07	000	Ivilli, Marco de Tunco
82,000.00	0.00	Bant Dates & Tayes
		Travelling Expenses
22,453.00	0.00	
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#### Schedule NULL

192,040.00	0.00	Total
00 277 507		
	000	Meeting Expenses
192.646.00	000	
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#### Balance with Bank

314,906.00	3,470,999.00	Total
314,906.00	3,470,999.00	TIPF-Bank
00 / 00 / 10		
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State Training Centre Near Kalibadi, Raipur - 492001

National AIDS Control Project - Phase III

### **Balance Sheet**

For The Period From: 01-Apr-2015 To: 31-Mar-2016

Egures Or the currentip riod	4,972,056.00		1,093,534.00	6,627,781.00	12,693,371.00	
Schedule; Reference	02		1060	0401		
ASSETS	4,972,056.00 FIXED ASSETS	CURRENT ASSETS, LOANS AND ADVANCES	CURRENT ASSETS	LOANS AND ADVANCES		
Figures for the previous Period (Rs.)	4,972,056.00		2,696,560.00	11,552,598.00	19,221,214.00	
Figures for the Gurrent Period (Rs.)	7,703,180.00		18,135,00	4,972,056.00	12,693,371.00	
Schedule Reference	10		0501			
LIABILITIES	14 231 023 00 GENERAL FUND	CURRENT LIABILITIES AND	PROVISIONS CHIPDENT LIABILITIES	ETYED ASSET FIIND		
igures for the	14 23 1 023 00		90	18.135.00	19,221,214.00	

Add Project Director



PC/FM/FO
Dy. Director (Finance)
C.G. State AIDS Control Society
Raipur (C.G.)

General Fund

Figures in Rupees

Schedule 01

5,651,075.00 56,200,000.00 36,233,120.00 84,782.00 14,231,023.00 0.00 14,231,023.00 34,412,843.00 27,885,000.00 7,703,180.00 Grants utilised to the extent of fixed asset expenditure Grants utilised to the extent of revenue expenditure Recovery/Deduction of Grants Add: Received during the year Less: Utilised during the year Opening grant in aid Closing grant in aid

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Douglament (Other) (2004)	1,164,653.00	0.00	0.00	1,164,653.00
Lightness (Second) (2005)	71,554.00	0.00	0.00	71,554.00
Office Equipment (2200)	3.735.849.00	0.00	0.00	3,735,849.00
Venicies (2203)	4.972.056.00	00:0	0.00	4,972,056.00
Crand Local				

Funds from Other Sources

Figures in Rupees  Dening Balance	
Particulars	Grand Totai

2,696,560.00	1,093,534.00	Total
7,090,000	1,093,534.00	Bank RCCrd-II
00 000 000		のでは、「「「「「「「「「」」」という。 「「「」」という。 「「「」」というないできない。 「「「」」というないできない。 「「「」」というないできない。 「「「」」というない。 「「」」というない 「「」」というない。 「「」」というない。 「「」」というない。 「「」」というない。 「「」」というない。 「「」」というない。 「「」」というない。 「「」」というない。 「「」」というない。 「「」」というない。 「「」」というない。 「「」」というない。 「「」」というない。 「「」」
(10.71)	7% (Rs.)	Particulars
	31-Mar-16	
ANALY STATES	As at	
	The state of the s	The state of the s
Figures in Rupees		

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees	
	A As at
! !	

SILVENE (Re)	2.00 816,366.00	9.00 10,736,232.00	1,00 11,552,598.00	
As at a second s	Advance to Others	A dyance to District Authorities	Total 6,627,781.00	

CURRENT LIABILITIES

Figures in Rupees

18,135.00	18,135.00	Total
	0000000	Security / Earnest Deposit (Received)
18,135.00	18,135.00	
RS)	31-Mar-10 (Rs.)	Particulars
S. SIEMBRAIS	31-Mar-16	

Chatth gat SEES 3L BF FWF 3C III

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State Training Centre Near Kalibadi, Raipur - 492001

National AIDS Control Project - Phase III

## Income And Expenditure Account

# For The Period From: 01-Apr-2015 To:31-Mar-2016

Tight Section 2	85,430.00	34,412,843.00			00 000	34,498,275,00
INCOME Reference	28	ctent of revenue				
	195,727.00 Other Income	36,233,120.00 Grants utilised to the extent of revenue expenditure				
Figures for the previous Period (Rs.)					1	36,428,847.00
	8	8	2	0	9	ادحا
Figures for the current Period (Rs.)	49,532.00	1,006,658.00	30,941,758.00	2,452,374.00	47,951.00	34,498,273.00
Schedule current Period (Rs.)	06 49,532.0	08 1,006,658.0	13 30,941,758.0	14 2,452,374.0	15 47,951.0	34,498,273.00
Figures for the previous Period EXPENDITURE (Rs)	29 502 00 Kits and Other Lab Supplies 06 49,532.0	80	<del></del>	3,237,924.00 Maintenance Costs 2,452,374.0		34,498,273.00

195,727.00	85,430.00	Total
117,727.00	46,430.00	nterest from Bank
00 202 211		Other Receipts
78,000.00	39,000.00	71:11
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	(Rs)	
SI-VID-IE	31-Mar-16	Particulars Particulars
10.5%)	S.C. CAS at	

Kits and Other Lab Supplies

Schedule 06

HIV Kits 39,532.00 29,502.00	29,502.00	49,532.00	Total
$(Rs)^{-1}$	29,502.00	39,532.00	her Lab. Supplies
$(R_{\mathcal{S}})^{0}$	0.00	10,000.00	IV Kits
	$(R_0)$	(Rs)	Particulars were the second of

Training and Workshops

576,945.00	1,006,658.00	Total
5/6,945.00	1,006,658.00	Training
\$76.945.00	00 000	
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(1931)	(Re.)	
	31-Mar-16	
	Asat	
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31,693,136,00	30,941,758.00	Total
00 /4: 40/ :4		Salary
31,693,136.00	30,941,758.00	
00 00 00	10 - 10 - 10 - 10 - 10 - 10 - 10 - 10 -	
	(K.)	
	01-11W716	
	AS at	
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Maintenance Costs

3,237,924.00	2,452,374.00	Total
7,328,317.00	1,743,267.00	Expenses on ICTC centre set up and maintenance
000 111 000 0		Venicle Maintenance
324,850.00	709,107.00	Tr. I. b. M. C. C. C. C. C. C. C. C. C. C. C. C. C.
		Building Maintenance
484,757.00	0.00	
		Equipment Maintenance
100,000.00	00:0	
$\frac{1}{4}$	Arthursto (Rei)	Particulars
S. AbVor E	AS 314 T	

### Operational Expenses

47,951.00 891,340.00	Total
13,988.00	Other Administration Cost
	Printing & Stationery
19,255.00	Driviling & Stationery
0.00	Miscellaneous Expenses
00 003 606	Bank Charges
342.00	5
14,366.00	Travelling Expenses
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31.Mar-16 (Rs))	Particulars

C. attigar S/-3S 3L B/7, Frynp RCC-II

State Training Centre Near Kalibadi, Raipur - 492001

National AIDS Control Project - Phase III

### Receipt And Payment Account

# For The Period From: 01-Apr-2015 To: 31-Mar-2016

Figures for the previous Period		Schedule	Figures for the current Period	Figures for the previous Period	PAXMENTS	Selection Reference	Tipues Opene current Period
(Rs)	ECEMENTS.		2	24,482,117.00	LOANS AND ADVANCES	17	28,884,343.00
27 551 00	Opening Balance: Ralance with Bank	30	2,696,560.00	414,987.00	Training and Workshops	22	236,448.00
0.00	202	17	183,712.00	26,911,394.00	Salary (Pay and Allowances)	25	613,042.00
56.200.000.00		29	27,885,000.00	1,751,840.00	Maintenance Costs	56	00:00
195 727 00		26	85,430.00	176,390.00	Operational Expenses	27	23,335.00
56,433,288.00			30,350,702.00		Closing Balance:		
				2,696,560.00	Balance with Bank	31	1,093,534.00
			- 11	56,433,288.00			30,850,702.00
_	,						

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0.00	183,712.00	Total
***		Advance to Others
0.00	183,712.00	
(381)	(Rs.)	
	31-Mar-16	

GENERAL FUND

Schedule 29

\$6,200,000.00	27,885,000.00	Total
		Recovery/ Deduction of Granes
\$6,200,000.00	27,885,000.00	Donaston of Grants
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(1881)	(RS) 数	Particulars
	2 31 Mar 16	
Y.Y.	AS AL AS AL	
	· · · · · · · · · · · · · · · · · · ·	Selection of the control of the cont

Balance with Bank

DU:10C4/C	2,696,560.00	Total
7		
37,561.00	2,696,560.00	D-20 4-20
		のでは、「「「「「「「」」」というでは、「「」」というできます。「「」」というできます。「「「」」というできます。「「」」というできます。「「」」というできません。「「」」というできます。「「」」という
		Particulars Transfers
	31-Mar-15	
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195,727.00	85,430.00	Total
11,,/27.00	46,430.00	Interest from Bank
00 Fee # : :		Office Receipts
78,000.00	39,000.00	At B. contact
	· 医乳腺素素 (1) 10 10 10 10 10 10 10 10 10 10 10 10 10	,然后,我们就是一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个
	(RS)]************************************	Particulars (**)
1. Weis 6	31-Mar-16	
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LOANS AND ADVANCES

Schedule 17

24,482,117.00	28,884,343.00	Total
6,000,000,00	0.00	Inter Unit Fund Transfer
14,895,911.00	28,884,343.00	Advance to District Authorities
20,000,00	0.00	Advance to Staff
		Advance to Others
536,206.00	00:0	A 2
SI Mire 18 ( <u>RXI)</u>	31-Mar-116 = (Rs).	Particulars
$\hat{\mathbf{x}}$	X T	

Training and Workshops

414,387.00	236,448.00	Total
00 to0 7 17		Lraining
414,987.00	236,448.00	· ·
	<b>2</b>	Particulars
(RS)		
SH-Maraka	31-Mar-16	が発生が
	Asat	をおけることでは、これでは、これでは、これでは、これでは、これでは、これでは、これでは、これ
	の場所のというの人をできまっている。これでは、	A STATE OF THE STA

		10181
1	23,335.00	Printing & Stationery Total
	19,255.00	Dulating & Stationery
	0.00	Miscellaneous Expenses
	342.00	Bank Charges
	3,738.00	Travelling Expenses
NO STATE OF THE PROPERTY OF THE PARTY OF THE	As at	Particulars 2
	ses	Operational Expenses
	0.00	Total
	0.00	Expenses on ICTC centre set up and maintenance
の、大学の大学の大学の大学の大学の大学の大学の大学の大学の大学の大学の大学の大学の大	As at 315 Mar-16:	Particulars #
	22	Maintenance Costs
	613,042.00	Salary
	613,042.00	
13000	Asalt similarite (RS)	The state of the s

1,751,840.00

1,751,840.00

1,000.00

167,750.00

7,640.00

176,390.00

Schedule 26

Schedule 25

Salary (Pay and Allowances)

26,911,394.00

Printed: System Administrator on 04/08/2016 06:21:52 from 1234

31-71-12 (R8)	2,696,560.00	2,696,560.00	
As at	1,093,534.00	1,093,534.00	
Particulars		Bank RCCrd-II Total	

## Chattisgain SACS GLUBAL FUNE ACUIV

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State Training Centre Near Kalibadi, Raipur - 492001

National AIDS Control Project - Phase III

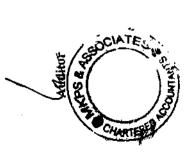
### **Balance Sheet**

# For The Period From: 01-Apr-2015 To: 31-Mar-2016

itgures de die organis Reiod	11,877,337.00		4,264,088.00	2,429,050.00	18,570,475.00
Schedule Reference	02		0301	0401	
ASSPIS	FIXED ASSETS	CURRENT ASSETS, LOANS AND ADVANCES	CURRENT ASSETS	LOANS AND ADVANCES	
Figures or the previous Region is Real	11,877,337.00		1,700,370.00	6,030,164.00	19,607,871.00
Figures for the current Period	6,637,013.00		56,125.00	11,877,337.00	18,570,475.00
Schedule Reference	10		0501		
TABILITIES	GENERAL FUND		CURRENT LIABILITIES		
Figures 10r the previous Period	7,674,409.00		56.125.00	11,877,337.00	19,607,871.00

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

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



General Fund

Schedule 01

Figures in Rupees

्रम्मार्थामार	Nerth Steffby-60 (Pey)	Verification (1)
Opening grant in aid	7,674,409.00	2,413,744.00
Add: Received during the year		
Recovery/Deduction of Grants	8,220,000.00	16,413,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	9,257,396.00	6,324,847.00
Closing grant in aid	6,637,013.00	7,674,409.00

Fixed Asset

Schedule 02

Figures in Rupecs

11,877,337.00	0.00	0.00	11,877,337.00	Grand Total
5,505,473.00	0.00	0.00	5,505,473.00	Office Equipment (2206)
00 000 000 0				Furnituie, Fixtures & Supplies (2202)
502,258.00	00:0	00:00	502,258.00	Complete Civilian & Supplies (2002)
200000000000000000000000000000000000000	000	0.00	5,869,606.00	Civil Works (2201)
5,869,606.00	00:0	0.00	00 909 698 5	
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Funds from Other Sources

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Grand Total	Particulars

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Figures in Rupees

Schedule 0301

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## LOANS AND ADVANCES

Schedule 0401 Figures in Rupees

)) ))	50,000.00 24,000.00	2,379,050.00 3,506,164.00	0.00 2,500,000.00	2,429,050.00 6,030,164.00
Stell Dennitation	Advance to Staff	ct Authorities	Inter Unit Bund Transfer	Total

## CURRENT LIABILITIES

Figures in Rupees

NSM1 VINELIO (RSV)	56,125.00 56,125.00	56,125.00 56,125.00	
Particulars	in I bennest Dancet (Received)	Security / Equiest Deposit (1900) Total	

# Cuattingand SACS GLUBALL FUNL RCU-IV

State Training Centre Near Kalibadi, Raipur - 492001

National AIDS Control Project - Phase III

# Receipt And Payment Account

# For The Period From: 01-Apr-2015 To: 31-Mar-2016

Figures, for the previous Period	RECEIPTS: And And And And And And And And And And	Schedule Reference	ogures for the current Period	Figures (or the previous Period (Rs.)	PAYMENTS	sandule Reference	Tatayre Or III conference
	Onening Balance:			8,073,238.00	8,073,238.00 LOANS AND ADVANCES	17	7,968,041.00
-344.541.00		30	1,700,370.00	0.00	Training and Workshops	20	12,900.00
435.00	_ 3	17	2,500,000.00	5,917,393.00	5,917,393.00 Salary (Pay and Allowances)	25	116,807.00
16,413,000.00	16,413,000.00 GENERAL FUND	29	8,220,000.00	437,962.00	437,962.00 Operational Expenses	27	180,133.00
00'690'09	Other Income	56	121,599.00		Closing Balance:		
16,128,963.00			12,541,969.00	1,700,370.00	Balance with Bank	31	4,264,088.00
				16,128,963.00			12,541,969.00



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2,500,000.00	Total 2,500	
		Inter Unit Fund Transfer
2,500,000,000	2,500	
0.00		A dispose to Staff
435.00		
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GENERAL FUND

Schedule 29

16,413,000.00	8,220,000.00	Total
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16,413,000.00	8,220,000.00	n
16 413 000 00	40000	
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Balance with Bank

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(18)	000	000	
Particulars (RS)	302,306.00	302,306.00	
Traileulins (Re.)	-646,847.00	1,398,064.00	DANY
	(( <del>(</del> (S))	(Rs)	2 Particulars

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Schedule 56	
Other Income	

60,069.00	121,599.00	Total
41,002,00	121,599.00	Interest from Bank
47.069.00		Omer Receipus
13,000.00	00:00	
(Cara)		Phritish
WASHING CONTRACTOR OF THE PARTY		
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## LOANS AND ADVANCES

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8,073,238.00	7,968,041.00	Total
5,000,000.00	0.00	Inter Unit Fund Transfer
		Advance to District Authorities
3,073,238.00	7,905,464.00	1.3
00.0	62,577.00	Advance to Staff
المارات متعاطع فطاعة ستخشط ويستعجف مناضي يتراجع ويتفضي والمناس وتعالم		
	(1/Ks.)	Zirikalina.
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## Training and Workshops

0.00	12,900.00	Total
00.0	12,900.00	Training
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		A Particulary Section 1
	31-Mar-16	
The state of the s	27 ST 18 C 18 C 18 C 18 C 18 C 18 C 18 C 18	

00.5554115,5	116,807.00	Total
6 013 202 00		Salary
5,917,393.00	116,807.00	
(388)		
Carry Market	J. Mersko	

Operational Expenses

Schedule 27

437,962.00	180,133.00	Total
77,924.00	0.00	Contigency
00,000,000	0.00	Other Administration Cost
00 000 08	000	T Ostage, Com set
25,709.00	00:00	Dantown ( Danton
707.675,000	180,133.00	Travelling Expenses
284.329.00	180 133 00	
(2.5%)	((73)	Paylenins
Manual 15	úrα; h-πh-it.	

Balance with Bank

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1,700,370.00	4,264,088.00	Total
0.00		Chama in Transit
302,306.00	302,306.00	Don't 3
1,398,064.00	3,961,782.00	GEATH RANK
Wenti SteVine 15 (Res)	((O2)) (3) HAVETEE (3) HAVETEE	Particulars

# Cuatusgara S. CS GLJB, L1 JN, RC 3-17

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State Training Centre Near Kalibadi, Raipur - 492001

National AIDS Control Project - Phase III

# Income And Expenditure Account

# For The Period From: 01-Apr-2015 To: 31-Mar-2016

frequencial for the conference of the conference	121,599.00	9,257,396.00				00 300 000 0	9,575,00
Salgable Reference	28						
NOOME AND ASSESSED.	Other Income	6,324,847.00 Grants utilised to the extent of revenue expenditure			. •		
Figures (or the previous Period	60,069.00 Other Income	6,324,847.00					6,384,916.00
Figures for the current Period	0.00	331,434.00	10,763.00	20,623.00	8,223,522.00	792,653.00	9,378,995.00
Schedule Reference		90	07	80	13	51	
FXPRNDHURE		6.00 Kits and Other Lab Supplies	Medicines	Training and Workshops	5,917,393.00 Salary (Pay and Allowances)	457,527.00 Operational Expenses	
Eigures for the	THE STATE OF THE S	9,996.00 IEC 0.00 Kits	0.00	0.00	5,917,393.00	457,527.00	6,384,916.00



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Schedule
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60,069.00	121,599.00	Total
47,069.00	121,599.00	Interest from Bank
13,000.00	00.0	Other Receipts
NS-00 30 - Men - 65 (RSS)	Mayorio (Re.)	Pritteilhje

Kits and Other Lab Supplies

Schedule 06

0.00	331,434.00	Total
0.00	331,434.00	Consumable Items
Asoni Gradine is	Avert AleAfricatio (RSs)	Payarletilians

Medicines

0.00	10,763.00	Total
0.00	10,763.00	Ol Drugs
AN-17 31-1881-18. (RSB)	31=Mar-16 (RS)	Particular Control of the Control of

Salary (Pay and Allowances)

Schedule 13

5,917,393.00	8,223,522.00	Total
5,917,393.00	8,223,522.00	yalar
টা-পূদ্রদার (মেন্ড)	SJANORAG (RSv.)	Printings

Operational Expenses

457,527.00	792,653.00	Total
77,924.00	583,666.00	Contigency
00 100 00		Other Administration Con-
50,000.00	0.00	Other Administration Cost
		Postage/Courier
25,709.00	0.00	
303,894.00	208,987.00	Travelling Expenses
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	JENIKUSK	Parikultra
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State Training Centre Near Kalibadi, Raipur - 492001

National AIDS Control Project - Phase III

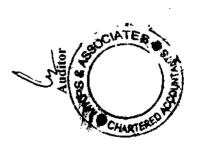
### Balance Sheet

For The Period From: 01-Apr-2015 To: 31-Mar-2016

agnesion (he on) emederiod (k		177,660.00	533,698.00	711,358.00
Sejredite Reference		0301	0401	
ASSETTS	CURRENT ASSETS, LOANS AND ADVANCES	CURRENT ASSETS	LOANS AND ADVANCES	
Figures for the previous Period		2,281,083.00	2,971,573.00	5,252,656.00
Figures for the current Period	711,358.00			711,358.00
Scheduler Reference	01			
LIABILITIES	GENERAL FUND			
gures for the evidus Period	5,252,656.00	-		5,252,656.00

Dy. Brector (Finance)
C.G. State AIDS Control Society
Raipur (C.G.)

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



General Fund

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Paritouries:	N. 1 <sup>(</sup> N. 1 <sup>(</sup> N. 1) 3)∺VBr7 1[6 (ΩS))	As m Mr. Ver 19 (Rs.)
Opening grant in aid	5,252,656.00	4,048,222.00
Add: Received during the year		
Recovery/Deduction of Grants	3,621,000.00	5,400,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	8,162,298.00	4,195,566.00
Closing grant in aid	711,358.00	5,252,656.00

Fixed Asset

Schedule 02

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Opening Balance	
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	Grand Total
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Funds from Other Sources	

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2,281,083,00	177,660.00	Total
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2,281,083.00	177,660.00	20 a 20
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## LOANS AND ADVANCES

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2,971,573.00	533,698.00	Total
1,625,239.00	0.00	Advance to NGOs
		Advance to Utiers
1,346,323.00	533,698.00	A director to Others
(08)	(( <u>*</u> ))	
SLAVENCE.	1 STEWNER'S TO	
Figures in Rupees		

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State Training Centre Near Kalibadi, Raipur - 492001

National AIDS Control Project - Phase III

## Income And Expenditure Account For The Period From: 01-Apr-2015 To: 31-Mar-2016

ंत्रोद्रतास्त्र (ठेक्पी <b>ट्र)</b> व्याप्तराम् स्ट्रम्पर्वेष	75.577.00		8,162,298.00	00 300	8,237,875.00	
sentifile Referenç	7.8	3				
THOOME TO THE THE THE THE THE THE THE THE THE THE		2,950.00 Other Income	4,195,566.00 Grants utilised to the extent of revenue	expenditure		
Figures for the previous Period	· · · · · · · · · · · · · · · · · · ·	2,950.00	4,195,566.00		4,198,516.00	
Figures for the Scurrent Period		4,968,698.00	3,269,177.00	<u></u>	8,237,875.00	
* Schedule *		80	13			
A SPENDINI II BE		4 198 516 00 Training and Workshops	Allowed Allowed	0.00 Salary (ray and Allowance)		
igures for the	(R.)	4 198 516.00	000	00:0	4 198 516.00	20101060714



2,950.00	75,577.00	Interest from Bank Total
2,950.00	75,577.00	
ASATA ASATAN	% <u>31</u> %:37 %:37	Pariffullities

Training and Workshops

Schedule 08

4,198,516.00	4,968,698.00	Fotal
4,198,516.00	4,968,698.00	
34, Yerr 15 (RSJ)	31-Netails (RSs)	स्तराधाणक

Schedule 13

Salary (Pay and Allowances)

Particulars	_		_	
Particulars (R. 1978)	(1838) (1838)	0.00	0.00	
Particulars	N 1 31:Mar=16 (Rs.)	3,269,177.00	3,269,177.00	
	Particulars			

Chatisg rhadel-a Lead guadant

State Training Centre Near Kalibadi, Raipur - 492001

National AIDS Control Project - Phase III

## Receipt And Payment Account

For The Period From: 01-Apr-2015 To: 31-Mar-2016

THEOGERACE STATES OF THE STATE	5,800,000.00	0.00	;	177,660.00	0,794//6,0		
Schodule Reference	17	20		31			
PAYMENTS	2,437,875.00 LOANS AND ADVANCES	Training and Workshops	Closing Balance:	Balance with Bank			
Figures for the previous Period	2,437,875.00	734,394.00		2,281,083.00	5,453,352.00		
Figures for the current Period		2,281,083.00	00.0	3,621,000.00	75,577.00	5,977,660.00	
Schedule Reference		30	11	29	56		
RECEIPIS EXECUTE			19,972.00 LOANS AND ADVANCES	5,400,000.00   GENERAL FUND	Other Income		
Egures for the regions Period		30,430.00	8	8	2.950.00	5,453,352.00	1

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19,972,000	0.00	Total
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Schedule

5,400,000.00	3,621,000.00	Total
5,400,000.00	3,621,000.00	Secovery/Deduction of Grants
00 000 000 3		
		Particulars:
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	Serie.	

### Balance with Bank

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30,430.00	2,281,083.00	Total
30,430.00	2,281,083.00	Bank GF-RD7
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7,950.00	75,577.00	Total
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2,950.00	75,577.00	The Design
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		Particulars
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LOANS AND ADVANCES

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2,437,875.00	5,800,000.00	Total
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1,625,250.00	4,200,000.00	Advance to NGOs
	1,000,000,00	Advance to Others
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Carlotte Commence of the Carlotte Commence of	(1.59)	Phyteulbis
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**Training and Workshops** 

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734,394.00	00.0	Total
734,394.00	0.00	5
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177,660.	Book GE-RD7
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State Training Centre Near Kalibadi, Raipur - 492001

National AIDS Control Project - Phase III

### **Balance Sheet**

For The Period From: 01-Apr-2015 To:31-Mar-2016

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ingmes (grafi) ratificanie Refio (RA)	208,206.00		138,879.49	1,070,482.00	1,417,567.49	
Schedule Reference	02		0301	0401	•	
SLASSE 18	FIXED ASSETS	CURRENT ASSETS, LOANS AND ADVANCES	CURRENT ASSETS	LOANS AND ADVANCES		
Figures for the previous Period	208,206.00		138,879.49	1,070,482.00	1,417,567.49	
Figures for the current Period	1,209,361.49	208,206.00	•		1,417,567.49	
Schedule. Reference	01					
LIABILITIES	CENERAL FUND	FIXED ASSET FUND				
gures for the vious Period	1 209 361 49	208,206.00			1,417,567.49	

FC/FM/FO Dy. Director (Finance) C.G. State AIDS Control Society Raipur (C.G.)

Addi. Project Bireteror Addi. Project Bireteror Addi. Project Bireteror C.G. State & Control Society Ralipun (C.G.)



General Fund

Rupees	
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Figures	

1,209,361.49	1,209,361.49	Closing grant in aid
0.00	0.00	Less: Utilised during the year
0.00	0.00	Add: Received during the year
1,209,361.49	1,209,361.49	Opening grant in aid
\$1. Yer-15 (Rs.)	Neaft 37-Mar-16 (Rsy)	in Printed Personal P

Fixed Asset

Schedule 02 Figures in Rupees

208,206.00	0.00	0.00	208,206.00	Grand Total
				te Equipment (2200)
208,206.00	0.00	00.0	208,206.00	Office Fouriement (2206)
			Company of the compan	Particulars
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Particulars: Opening Balance	Grand Total	

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Parficulars (RCs) (RCs) (RS) (138,879.49	138,879.49	138,879,49	Total
(Rs)	138,879.49	138,879.49	
	(R9)	$(\mathfrak{R}_{2})$	ំ គ្នាក់ស្បើសន

## LOANS AND ADVANCES

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Figures in Rupees

Advance to Others  Advance to District Authorities  Security Deposit (Paid)  Total	188,586.00 74,896.00 800,000.00 7,000.00 1,070,482.00
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State Training Centre Near Kalibadi, Raipur - 492001

National AIDS Control Project - Phase III

# Income And Expenditure Account

For The Period From: 01-Apr-2015 To: 31-Mar-2016

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Figures for the Current Period Reference Welference Wel		
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Eigures for the current Period Reference (P. 1997)		
Figures for the Reference Current Period Reference Current Period Current Period Current Period Current Period Current Period Current		
Figures for the current Period (PE)		
Tigures for the current Period RE : The control of the current Period Reference Refere		
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PENDITURE Reference Transfer (F. 1974)		
EXPENDITURE Reference (Triple Residence)		
EXPENDITURE TO THE PERIOD OF T		
EXPENDITURE		
EXPENDITURE Experiment Period (Figures for the current Period		
EXPENDITURE TO THE SCHEDING STATE OF THE CONTROL OF		
d Figures for the William Period Reference Figures for the Control of Figur		

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State Training Centre Near Kalibadi, Raipur - 492001

National AIDS Control Project - Phase III

## Receipt And Payment Account

For The Period From: 01-Apr-2015 To: 31-Mar-2016

मित्रकारः क्रिस्टि अपन्द्रसारः विश्वमित्र		138,879.49	138,879.49			
Selication Relation		31				
PAYMENTS	Closing Balance:	Balance with Bank				
Figures for the previous Period		138,879.49	07 078 811	THE PARTY OF THE P		
Tigures for the current Period		138,879.49	130 070 40	100,017,1		
Schedule Reference		30			•	
RECEIPIS	Onening Balance:	Delone with Bank				
Figures for the previous Period		07 070 071	136,677.47	138,879.49		



138,879.49	138,879.49	Total
		Bank 4
138,879.49	138 879 49	
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Schedule 30

Balance with Bank

Balance with Bank	ak	Schedule 31
Parifæultra	STEVERS (6 12)	Nar-16 Nar-16 RS)
Bank 4	138,879.49	138,879.49
Total	138,879.49	138,879.49

Bank Reconcilliation Statement - DBS Fund as on 31.03.2016

db. Cheque issued but not presented at bank.  (As per 68 Sharkache)  Les : Cheque no. (08187 Sales) Cas(22014 Cheque no 081875 dated 26.02.14 already cleared but appeting in 185 as cheque issued but no 185 as cheque issued but presented for payment  Cheque no. (08187 Sales) Cas(2014 Cheque no 081875 dated 26.02.14 already cleared but appeting in 185 as cheque issued but no presented for payment on 09.10.014 (1914)  Cheque no. (2008 dated 09.1.2014 10.00 and already cleared and appearing in 1858 as cheque issued but no presented for payment in 1908 and payment on 09.10.015 (1914)  Cheque no. (08188 dated 31.01.2015 Electric bill paid and already cleared but still appearing in 1858 as cheque issued but not presented for payment in 1908 and payment on 1908 and payment on 1908 and payment of payment in 1908 as cheque issued but not presented for payment in 1908 as cheque issued but not presented for payment in 1908 as cheque issued but not presented for payment in 1908 as cheque issued but not presented for payment in 1908 as cheque issued but not presented for payment in 1908 as cheque issued but not presented for payment in 1908 as cheque issued but not presented for payment in 1908 as cheque issued but not presented in payment in 1908 as cheque issued but not payment in 1908 as cheque issued but not payment in 1908 as cheque issued but not payment in 1908 as cheque issued but not payment in 1908 as cheque issued but not payment in 1908 as cheque issued but not payment in 1908 as cheque issued but not payment in 1908 as cheque issued but not payment in 1908 as cheque issued but not payment in 1908 as cheque issued but not payment in 1908 as cheque issued but not payment in 1908 as cheque issued but not payment in 1908 as cheque issued but not payment in 1908 as cheque issued but not payment in 1908 as cheque issued but not payment in 1908 as cheque issued but not payment in 1908 as cheque issued but not payment in 1908 as cheque issued but not payment in 1908 as cheque issued but not payment in 1908 as cheque iss	1-	Dank Reconciniation Statement - DDS Punt as on	31.03.2010		
Less - Chapter to 1875 dated 20,02,0014 Cheque no 1986 dated 26,02,2014 Cheque no 1986 dated 26,02,214 sheady cleared but appearing is 1858 as cheque insued but presented for payment (Cheyu m. no. 1990 dated 19, 18,237 to 3, anomal sheady cleared and appearing is 1858 as cheque insued but not presented for payment on 19,1004 (19,1004).  Cheyu m. no. 1990 dated 19, 18,237 to 1990 period on 19,1004 (19,1004).  Cheyu m. no. 1990 dated 19,1004 (19,1004) and 1990 period on 19,1004 (19,1004).  Cheyu m. no. 1990 dated 19,1004 (19,1004) and all seperating is 1858 as cheque insued but not presented for payment.  Cheque no. 1990 dated 19,1004 (19,1004) and all seperating is 1858 as cheque insued but not presented for payment.  Cheque no. 1990 dated 19,1004 (19,1004) and all seperating is 1859 as cheque insued but not presented for payment.  Cheque no. 1990 dated 19,1004 (19,1004) and payment is 1990 period to 1990 period 1990	_	·			7,225,720.87
Lars ("Deepar no. 093875 distort 30x22014 Chapter no 198575 dated 20x214 shoody cleared and paymenting in 1985 as cheque (insued not not presented for payment on 1912,0004 (Chapter no. 70x0000 dated of 171,0014 (Chapter no. 70x0000 dated of 171,0014 (Chapter no. 70x0000 dated of 171,0014 (Chapter no. 70x0000 dated of 171,0014 (Chapter no. 70x0000 dated of 171,0014 (Chapter no. 70x0000 dated of 171,0014 (Chapter no. 70x0000 dated of 171,0014 (Chapter no. 70x0000 dated of 171,0014 (Chapter no. 70x0000 dated of 171,0014 (Chapter no. 70x0000 dated of 171,0014 (Chapter no. 70x0000 dated of 171,0014 (Chapter no. 70x0000 dated of 171,0014 (Chapter no. 70x0000 dated of 171,0014 (Chapter no. 70x0000 dated 313,0120) Sharoward paid to Delinik Bhakara and alterey cleared but still appearing in BES as chapter (Chapter no. 70x0000 dated 310,0120) Sharoward paid to Delinik Bhakara and alterey cleared but still appearing in BES as chapter (Chapter no. 70x0000 dated 310,0120) Sharoward paid to Delinik Bhakara and alterey cleared but still appearing in BES as chapter (Chapter no. 70x0000 dated 310,0120) Sharoward paid to Delinik Bhakara and alterey cleared but still appearing in BES as chapter (Chapter no. 70x0000 dated of 10x0000 dated of 10x0000 dated but not cleared (Chapter no. 70x00000 dated of 10x00000 dated but not cleared (Chapter no. 70x00000 dated of 10x00000 dated dated (Chapter no. 70x00000000000000000000000000000000000	∖dd: <u>C</u>	heque issued but not presented at bank		3,292,388.00	
in properting in BISS an change insued but processance for psymmets Change insue, Object and 19, 128,011 ft. Samouran sharedy cleared and appearing in BISS as cheque issued but not presented for psymmetric on 91,102014 Change in p. 126,028 dated 91,120,120 ft. Telephone bill pead but still appearing in BISS as cheque issued but not presented for psymmetric on 91,102014 Change in p. 126,025 dated 91,120,120 ft. Telephone bill pead but still appearing in BISS as cheque issued but not presented for psymmetric on 19,102 dated 19,102,102 ft. December 19,102 dated 19,102,102,102 dated 19,102,102 date					
Cheque ms. 4000 danied in 18-2014 TUS amount alteredy cleared and appearing in BRS as cheque issued but no presented for pury ment on 921,20214 (Cheque no. 76,838 dated 67.11.2014 Telephone Bill paid but still appearing in BRS as cheque issued but not presented for pury ment of the pury ment of the pury ment of the paid and alresy cleared but still appearing in BRS as cheque issued but not presented for pury ment of the pury me	L	ess : Cheque no. 061875 dated 26.02.2014 Cheque no 061875 dated 26.02.14 already cleared but			
Cheque ms. 4000 Gandre DH. 18.0714 TUS amount alteredy cleared and appearing in BRS as cheque issued but not presented for payment on 99.19.2014   38:28	a	ppearing in BRS as cheque lisued but presented for payment	17957		
Choque no. 743389 dated 07.11.2014   38226   1.0069   1	C	heque no. 4000 dated 09.10.2014 TDS amount already cleared and appearing in BRS as cheque			
Choque no. 743389 dated 07.11.2014   38226   1.0069   1	is	ssued but not presented for payment on 09.10.2014	4000		ì
Chopus no. 1068 dased 6012.2014 Telephone hall paid but still appearing in BES as chopus issued but not presented for payment					
not presented for payment Cheque no. 601665 dated 130,1075 Electric bill pald and alreay cleared but still appearing in BRS as cheque issued but not presented for payment Cheque no. 60665 dated 310,1075 Shamonin paid to Dainik Bhakar and alreay cleared but mill appearing in BRS as cheque based but not presented for payment Local Properties (1000 date) and 1000 date of 1000 payment Local Properties (1000 date) and 1000 date of 1000 payment Local Properties (1000 date) and 1000 date of 1000 payment Local Properties (1000 date) and 1000 date of 1000 payment paid to Dainik Bhakar and alreay cleared but mill appearing in BRS as cheque to be the payment paymen			3020	<u></u>	
Cheque no. 601826 dated 31.501.2015 Electric bill paid and aleasy cleared has still appearing in BES as cheque issued but not presented for payment   2350			1050	•	ľ
cheque issued but not presented for payment Chaque no. 661688 dated \$131.0215 Annount paid to Dainik Bhackar and alreay cleared but still appearing in BRS ackeepe Based but not presented for payment Cheque no. 66169 dated \$16.025 Cheque no 661774 already cleared but still appearing in BRS as cheque issued but not presented for payment Debt in Rank on 16.04.0215 Tab annount paid by Cheque no 061754 dated \$1.03.0015 already cleared but appearing in BRS as cheque issued but not cleared Debt in Rank on 15.09.0215 Annount paid to DACS Ballod vide cheque no 181312 dated 14.09.15 already cleared but still appearing in BRS as cheque issued but not cleared Debt in Rank on 15.09.0215 Annount paid to DACS ballod vide cheque no 181312 dated 14.09.15 already cleared but still appearing in BRS as cheque issued but not cleared Cheque no. 051692 dated 50.02.0215 Cheque no 0561623 already cleared but still appearing in BRS as cheque issued but not cleared Cheque no. 051692 dated 50.02.0215 Cheque no 0561623 already cleared but still appearing in BRS as cheque issued but not cleared  Less: Cheque deposited but not presented for payment  Less: Cheque deposited but not cleared and cheque to 056162 already cleared but still appearing in BRS as cheque issued but not cleared and cheque to 056162 already cleared but still appearing in BRS as cheque deposited but not cleared and cheque to 056162 already cleared but still appearing in BRS as cheque deposited but not cleared and cheque to 056162 already cleared but still appearing in BRS as cheque deposited but not cleared and cheque to 056162 already cleared but still appearing in BRS as cheque deposited but not cleared and cheque checked but still appearing in BRS as cheque deposited but not cleared and checked by the but to 056162 already cleared but still appearing in BRS as cheque deposited but not cleared and checked by 056162 already cleared but still appearing in BRS as cheque deposited but not cleared and checked by 056162 already cleared but still appearing in BRS as cheque dep			1058		
Cheque no. 051688 dated \$1.07.2075 Amonum paid to Datinik Bhaskar and alresy cleared but still appearing in BRS as cheque bissouled but not presented for payment   10648				1	1
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chapter Saused but not presented for payment   555662	[6	appearing in BRS as cheque issued but not presented for payment	10648	1	
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Debit in Bank on 15.09.2015 Amount paid to DACS Balod vide cheque no 181312 dated 14.09.15   1,162,071.00   1		• • • • • • • • • • • • • • • • • • • •	7,511.150		
sheedy cleared but still appearing in BRS as cheque issued but not cleared Debt in Bayon on 5.09 2016 mount paid to Dock Visic cheque no 191310 dated 14.09.15 already cleared but still appearing in BRS as cheque its sued but not cleared Cheque no. 661692 dated 05.02.2015 Cheque no 061692 already cleared but still appearing in BRS as cheque feet of the payment (IL,800.871.00) 1,488,417.00  Less: Cheque deposited but not cleared (IA pur BRS Attached) Less: Cheque no. 891986 dated 28.09.2014 Amt received from Awalth Bihar alreay cleared but still appearing in BRS as cheque deposited but not cleared and credit by bank but not taken in books Cheque no. 501097 dated 31.03.2014 Amt received from DACS florid already cleared but still appearing in BRS as cheque deposited but not cleared and credit by bank but not taken in books Cheque no. 501097 dated 31.03.2014 Amt received from DACS florid already cleared but still appearing in BRS as cheque deposited but not cleared and amount received by bank but not taken in books Cheque no. 501097 dated 31.03.2014 Chap received from DACS florid already cleared but still appearing in BRS as cheque deposited but not cleared and amount credited by bank but not taken in books Cheque no. 170915 dated 31.03.2014 Chap received from DACS florid already cleared but still appearing in BRS as cheque deposited but not cleared Chapter no. 170915 dated 31.03.2014 Chap received from DACS florid already cleared but still appearing in BRS as cheque deposited but not cleared Chapter no. 170915 dated 31.03.2014 Chapter cleared but still appearing in BRS as cheque deposited but not cleared Chapter no. 170915 dated 31.03.2014 Chapter cleared but still appearing in BRS as cheque deposited but still appearing in BRS as cheque deposited but cleared Chapter no. 170915 dated 31.04.2014 Cheque no. 44509 dated 03.04.2014 Cheque no. 1704 6.0410 dated 03.04.2014 Cheque no. 170			4 407 074 44		
Debt in Bank on 15.09.2015 Amount paid to DACS vide cheque no 181310 dated 14.09.15 already   535,500.00		•	1,162,071.00	1	1
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Less: Cheque deposited but not cleared   1,790,697.00   1,488,417.00   1,488,417.00   1,488,417.00   1,488,417.00   1,488,417.00   1,488,417.00   1,488,417.00   1,488,417.00   1,488,417.00   1,488,417.00   1,488,417.00   1,590,697.00   1,790,69			CEOO.		<del></del>
Less		· · · · · · · · · · · · · · · · · · ·	טטפט	4	
Less: Cheque no. 851969 dated 28,03.2014 Amt received from Awadh Bihar alreay cleared but still appearing in BRS as cheque deposited but not cleared and credit by bank but not taken in books cleared but still appearing in BRS as cheque deposited but not cleared and account credited by bank but not taken in books cleared but still appearing in BRS as cheque deposited but not cleared and amount credited by bank but not taken in books cleared but still appearing in BRS as cheque deposited but not cleared and amount credited by bank but not be shown in BRS as cheque deposited but not cleared cleared but still appearing in BRS as cheque deposited but not cleared cleared but still appearing in BRS as cheque deposited but not cleared cleared but still appearing in BRS as cheque deposited but not cleared cleared but still appearing in BRS as cheque deposited but not cleared cleared but still appearing in BRS as cheque deposited but not cleared and amount credited by bank but taken in books cleared and amount credited by bank but taken in books cleared and still appearing in BRS as cheque deposited but not cleared cleared and still appearing in BRS as cheque deposited but not cleared and amount credited by bank but taken in books cleared and amount credited by bank but taken in books cleared and still appearing in BRS as cheque deposited but not cleared and still appearing in BRS as cheque deposited but not cleared and still appearing in a still appearing in BRS as cheque dos. 45500 cleared 30.04.2014 cleared 30.000 c		as cheque issued but not presented for payment	<u> </u>	(1,803,971.00)	1,488,417.00
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Less: Cheque no. 851969 dated 28,03.2014 Amt received from Awadh Bihar alreay cleared but still appearing in BRS as cheque deposited but not cleared and credit by bank but not taken in books cleared but still appearing in BRS as cheque deposited but not cleared and account credited by bank but not taken in books cleared but still appearing in BRS as cheque deposited but not cleared and amount credited by bank but not taken in books cleared but still appearing in BRS as cheque deposited but not cleared and amount credited by bank but not be shown in BRS as cheque deposited but not cleared cleared but still appearing in BRS as cheque deposited but not cleared cleared but still appearing in BRS as cheque deposited but not cleared cleared but still appearing in BRS as cheque deposited but not cleared cleared but still appearing in BRS as cheque deposited but not cleared cleared but still appearing in BRS as cheque deposited but not cleared and amount credited by bank but taken in books cleared and amount credited by bank but taken in books cleared and still appearing in BRS as cheque deposited but not cleared cleared and still appearing in BRS as cheque deposited but not cleared and amount credited by bank but taken in books cleared and amount credited by bank but taken in books cleared and still appearing in BRS as cheque deposited but not cleared and still appearing in BRS as cheque deposited but not cleared and still appearing in a still appearing in BRS as cheque dos. 45500 cleared 30.04.2014 cleared 30.000 c	Less:	Cheque deposited but not cleared		1,790.697.00	
Less: Cheque no. 851968 dated 28.03.2014 Amt received from Awadh Bihar alreay cleared but still appearing in BRS as cheque deposited but not cleared and credit by bank but not taken in books cheque no. 501067 dated 318.32014 Attins received from DACS Mahasamund already cleared but still appearing in BRS as cheque deposited but not cleared and amount credited by bank but not taken in books cheeved from DACS koria already cleared but still appearing in BRS as cheque deposited but not cleared.	<del></del>				
Seporating in BIS as cheque deposited but not cleared and credit by bank but not laken in books	<del>├──</del> ┤	fee has net automost			
Seporating in BIS as cheque deposited but not cleared and credit by bank but not laken in books		Large Charge to 951949 dated 29 M2 2014 Amt received from Ayeadh Riber alreay degred but still	1	J	1
Cheque no. 50(057 dated \$1,08.20)4 Admt received from DACS Mahasanund already cleared but still appearing in BRS as cheque deposited but not cleared and amount credited by bank but not taken in books   3400				1	1
still appearing in BRS as cheque deposited but not cleared and amount credited by bank but not taken in books  Cheque no. 178909 dated 31.03.2014 Chq received from DACS Koria already cleared but still appearing in BRS as cheque deposited but not cleared  Cheque no. 178913 dated 31.03.2014 Chq received from DACS Koria already cleared but still appearing in BRS as cheque deposited but not cleared  Cheque no. 178913 dated 31.03.2014 Chq received from DACS Koria already cleared but still appearing in BRS as cheque deposited but not cleared and amount credited by bank but taken in books  Cheque no. 990241 dated 31.03.2014 Ch already cleared but still appearing in BRS as cheque deposited but not cleared and amount credited by bank but taken in books  Cheque no. 484699 dated 31.04.2014  Cheque no. 444694 dated 30.04.2014  Cheque no. 444694 dated 30.04.2014  Cheque no. 445922 dated 30.04.2014  Cheque no. 445928 dated 30.04.2014  Cheque no. 445928 dated 30.04.2014  Cheque no. 45902 dated 30.04.2014  Cheque no. 62790 dated 40.04.2014  Cheque no. 62790 dated 40.04.2014  Cheque no. 62790 dated 40.04.2014  Cheque no. 023025 dated 21.04.2014  Cheque no. 176413 dated 11.07.2014  Credit in bank on 31.03.2015 Amount received from DACS Garlyaband no 19234 dated 31.03.15  already appearing in BRS as cheque deposited but not cleared as on 31.03.2015  Credit in Bank on 22.04.2014 Amount deposited but not cleared as on 31.03.2015  Cheque no. 172725 dated 04.03.2015 received from DACS Balrourentered Rs.140412 in DBS and 60000/- in Round-II and both appearing in Cheques deposited but not cleared  Cheque no. 302797 dated 13.03.2015  Cheque no. 302797 dated 13.03.2015  Credit in Bank		appearing in BICs as cheque deposited but not cleared and credit by bank but not taken in books	25000		
Taken in books   Cheque no. 178599 dated 31.03.2014 Chq received from DACS Koria already cleared but still   Appearing in BRS as cheque deposited but not cleared   To254   To254   To254   To254   To254   To254   To254   To254   To254   To254   To254   To254   To254   To255				l l	ŀ
Cheque no. 17909 dated 31.03.2014 Chq received from DACS Korla abready cleared but still appearing in BRS as cheque deposited but not cleared papearing in BRS as cheque deposited but not cleared cheque in 170314 dated 31.03.2014 Chq received from DACS Korla abready cleared but still appearing in BRS as cheque deposited but not cleared but still appearing in BRS as cheque deposited but not cleared and amount credited by bank but taken in books 100000	1	still appearing in BRS as cheque deposited but not cleared and amount credited by bank but not	1		
appearing in BRS as cheque deposited but not cleared   T0254	l l		3400		
Cheque no. 179314 dated 31.03.2014 Chq received from DACS Koria already cleared but still appearing in BRS as cheque deposited but not cleared		Cheque no. 170309 dated 31.03.2014 Chq received from DACS Koria already cleared but still		· · · · · · · · · · · · · · · · · · ·	
Cheque no. 179314 dated 31.03.2014 Chq received from DACS Koda already cleared but still appearing in BRS as cheque deposited but not cleared   13950	i .	appearing in BRS as cheque deposited but not cleared	70254	1	
appearing in BRS as cheque deposited but not cleared   13950	<del>                                     </del>	Cheque no. 170314 dated 31.03.2014 Cho received from DACS Koria aiready cleared but still			
Cheque no. 990241 dated 310.3:2014 Ch already cleared but still appearing in BRS as chequ deposited but not cleared and amount credited by bank but taken in books   10000	1		13050	1	1
but not cleared and amount credited by bank but taken in books  Cheque no. 325803 dated 03.04,2014  Cheque no. 4444726 dated 03.04,2014  Cheque no. 4444726 dated 03.04,2014  Cheque no. 444726 dated 03.04,2014  Cheque no. 445002 dated 03.04,2014  Cheque no. 445002 dated 03.04,2014  Cheque no. 445002 dated 03.04,2014  Cheque no. 445328 dated 03.04,2014  Cheque no. 452709 dated 07.04,2014  Cheque no. 462709 dated 07.04,2014  Cheque no. 62709 dated 07.04,2014  Cheque no. (23025 dated 21.04,2014  Cheque no. (23025 dated 21.04,2014  Cheque no. (2705 dated 23.04,2014  Cheque no. (2706 dated 03.09,2014  Cheque no. (2706 dated 04.09,2014  Credit in bank on 31.03,2015 Amount received from DACS Garlyaband no 19234 dated 31.03,15  already appearing in 885 as cheque deposited and not cleared as on 31.03,2015  Credit in Bank on 22.04,2014 Amount deposited by DACS Balrampur on 29.04,2014 as appearing in 885 as cheque deposited but not cleared  33,760.00  07.04,2015 Amount Received from DACS Jashpur entered 8s,140412 in DBS and 6000/- in Round 41 and both appearing in Cheques deposited but not cleared  Cheque no. 30297 dated 13.03,2015 received from DACS Jashpur entered 8s,140412 in DBS and 6000/- in Round 41 and both appearing in Cheques deposited but not cleared  Credit in Bank on 02.04,2014  Credit in Bank on 02.04,2014  Credit in Bank on 02.04,2014  Credit in Bank on 02.04,2014  Credit in Bank on 02.04,2014  Credit in Bank on 02.04,2014  Credit in Bank on 02.04,2014  Credit in Bank on 02.04,2014  Credit in Bank on 02.04,2014  Credit in Bank on 02.04,2014  Credit in Bank on 02.04,2014  Credit in Bank on 02.04,2014  Credit in Bank on 02.04,2014  Credit in Bank on 02.04,2014  Credit in Bank on 02.04,2014  Credit in Bank on 02.04,2014  Credit in Bank on 02.04,2014  Credit in Bank on 02.04,2014  Credit in Bank on 02.04,2014	<u>-</u>				
Cheque no. 325803 dated 03.04.2014   10000	ĺ		1 1		
Cheque no. 444649 dated 03.04.2014   63000		<u></u>			
Cheque no. 444726 dated 03.04.2014   20000	Ь_	Cheque no, 325803 dated 03,04,2014	10000		
Cheque no. 445002 dated 03.04.2014   20000		Cheque no. 444649 dated 03.04.2014	63000		
Cheque no. 445002 dated 03.04.2014   20000		Chemie no. 444726 dated 03.04.2014	63000		-
Cheque no. 444984 dated 03.04.2014   150000	_	<u> </u>			•
Cheque no. 445328 dated 03.04.2014   150000   Cheque no. 462709 dated 07.04.2014   3567   Cheque no. 462708 dated 07.04.2014   2765   Cheque no. 023025 dated 21.04.2014   3914   Cheque no. 023025 dated 21.04.2014   147080   147080   Cheque no. 178413 dated 11.07.2014   147080   1000   Cheque no. 617406 dated 04.09.2014   1000   Cheque no. 325237 dated 28.10.2014   117702   Credit in bank on 31.03.2015 Amount received from DACS Gariyaband no 19234 dated 31.03.15   already appearing in BRS as cheque deposited and not cleared as on 31.03.2015   71,290.00   Credit in Bank on 22.04.2014 Amount deposited by DACS Balrampur on 29.04.2014 as   appearing in BRS as cheque deposited but not cleared   33,760.00   07.04.2015 Amount Received from DACS Balod already appearing in BRS as cheque deposited but not cleared   430,655.00   Cheque no. 330297 dated 04.03.2015 received from DACS Jashpur entered Rs.140412 in DBS and 60000/- in Round -II and both appearing in Cheques deposited but not cleared   200,412.00   Cheque no. 330297 dated 13.03.2015   2429.00   (1.453,178.00)   (337,519. Add: Amount credited by bank but not entered in books of accounts   152.00   Credit in Bank on 02.04.2014   4,032.00   Credit in Bank on 02.04.2014   4,032.00   Credit in Bank on 03.03.2015   1,750.00   11.09.2015 credit in bank   9,020.00   13.10.2015 cre	<b>├</b> ─		<del></del>		
Cheque no. 462709 dated 07.04.2014   3567     Cheque no. 462708 dated 07.04.2014   2765     Cheque no. 023025 dated 21.04.2014   3914     Cheque no. 178413 dated 11.07.2014   147080     Cheque no. 617406 dated 04.09.2014   1000     Cheque no. 617406 dated 04.09.2014   1000     Cheque no. 325237 dated 28.10.2014   117702     Credit in bank on 31.03.2015 Amount received from DACS Garlyaband no 19234 dated 31.03.15     already appearing in BRS as cheque deposited and not cleared as on 31.03.2015   71,290.00     Credit in Bank on 22.04.2014 Amount deposited by DACS Balrampur on 29.04.2014 as     appearing in BRS as cheque deposited but not cleared   33,760.00     D7.04.2015 Amount Received from DACS Balod already appearing in BRS as cheque deposited but     not cleared   430,655.00     Ch no. 127325 dated 04.03.2015 received from DACS Jashpur entered Rs.140412 in DBS and     60000/- in Round -II and both appearing in Cheques deposited but not cleared   200,412.00     Cheque no. 330297 dated 13.03.2015   2429.00 (1.453,178.00)   (337,519.   Add: Amount credited by bank but not entered in books of accounts     Credit in Bank on 02.04.2014   152.00     Credit in Bank on 02.04.2014   4,032.00     Credit in bank on 31.03.2015   1,750.00     11.09.2015 credit in bank   9,020.00     13.10.2015 credit in bank   9,020.00     13.10.2015 credit in bank   9,110.00			· · · · · · · · · · · · · · · · · · ·		
Cheque no. 462708 dated 07.04.2014   2765     Cheque no. 023025 dated 21.04.2014   3914     Cheque no. 178413 dated 11.07.2014   147080     Cheque no. 617406 dated 04.09.2014   1000     Cheque no. 325237 dated 28.10.2014   117702     Credit in bank on 31.03.2015 Amount received from DACS Gariyaband no 19234 dated 31.03.15     already appearing in BRS as cheque deposited and not cleared as on 31.03.2015   71,290.00     Credit in Bank on 22.04.2014 Amount deposited by DACS Balrampur on 29.04.2014 as     appearing in BRS as cheque deposited but not cleared   33,760.00     D7.04.2015 Amount Received from DACS Balod already appearing in BRS as cheque deposited but not cleared   430,655.00     Ch no . 127325 dated 04.03.2015 received from DACS Jashpur entered Rs.140412 in DBS and   60000/- in Round -II and both appearing in Cheques deposited but not cleared   200,412.00     Cheque no. 330297 dated 13.03.2015   2429.00   (1.453,178.00)   (337,519.     Add: Amount credited by bank but not entered in books of accounts   152.00     Credit in Bank on 02.04.2014   4,032.00     Credit in Bank on 02.04.2014   4,032.00     Credit in bank on 31.03.2015   1,750.00     17.06.2015 credit in bank   9,020.00     13.10.2015 credit in bank   9,020.00     13.10.2015 credit in bank   9,110.00	l	Cheque no. 445328 dated 03.04.2014	150000		
Cheque no. 462708 dated 07.04.2014   2765     Cheque no. 023025 dated 21.04.2014   3914     Cheque no. 178413 dated 11.07.2014   147080     Cheque no. 617406 dated 04.09.2014   1000     Cheque no. 325237 dated 28.10.2014   117702     Credit in bank on 31.03.2015 Amount received from DACS Gariyaband no 19234 dated 31.03.15     already appearing in BRS as cheque deposited and not cleared as on 31.03.2015   71,290.00     Credit in Bank on 22.04.2014 Amount deposited by DACS Balrampur on 29.04.2014 as     appearing in BRS as cheque deposited but not cleared   33,760.00     D7.04.2015 Amount Received from DACS Balod already appearing in BRS as cheque deposited but not cleared   430,655.00     Ch no . 127325 dated 04.03.2015 received from DACS Jashpur entered Rs.140412 in DBS and   60000/- in Round -II and both appearing in Cheques deposited but not cleared   200,412.00     Cheque no. 330297 dated 13.03.2015   2429.00   (1.453,178.00)   (337,519.     Add: Amount credited by bank but not entered in books of accounts   152.00     Credit in Bank on 02.04.2014   4,032.00     Credit in Bank on 02.04.2014   4,032.00     Credit in bank on 31.03.2015   1,750.00     17.06.2015 credit in bank   9,020.00     13.10.2015 credit in bank   9,020.00     13.10.2015 credit in bank   9,110.00		Cheque no. 462709 dated 07.04.2014	3567		
Cheque no. 023025 dated 21.04.2014   3914     Cheque no. 178413 dated 11.07.2014   147080     Cheque no. 617406 dated 04.09.2014   1000     Cheque no. 617406 dated 04.09.2014   1000     Cheque no. 325237 dated 28.10.2014   117702     Credit in bank on 31.03.2015 Amount received from DACS Garlyaband no 19234 dated 31.03.15     already appearing in BRS as cheque deposited and not cleared as on 31.03.2015   71,290.00     Credit in Bank on 22.04.2014 Amount deposited by DACS Balrampur on 29.04.2014 as     appearing in BRS as cheque deposited but not cleared   33,760.00     07.04.2015 Amount Received from DACS Balod already appearing in BRS as cheque deposited but     not cleared   430,655.00     Ch no . 127325 dated 04.03.2015 received from DACS Jashpur entered Rs.140412 in DBS and     60000/- in Round -II and both appearing in Cheques deposited but not cleared   200,412.00     Cheque no. 330297 dated 13.03.2015   2429.00 (1,453,178.00)   (337,519.)     Add: Amount credited by bank but not entered in books of accounts   152.00     Credit in Bank on 02.04.2014   4,032.00     Credit in Bank on 03.03.2015   1,750.00     17.06.2015 credit in bank   72,799.00     11.09.2015 credit in bank   9,020.00     13.10.2015 credit in bank   9,110.00	_	<u> </u>			· · · · · · ·
Cheque no. 178413 dated 11.07.2014   147080   1000   Cheque no. 617406 dated 04.09.2014   1000   117702   117702     117702     117702   117702     117702   117702   117702     117702   117702   117702   117702     117702	$\vdash$	<u> </u>			
Cheque no. 617406 dated 04.09.2014   1000	<u> </u>				
Cheque no. 325237 dated 28.10.2014   117702		Cheque no. 178413 dated 11.07.2014	147080		
Cheque no. 325237 dated 28.10.2014   117702		Cheque no. 617406 dated 04.09.2014	1000		
Credit in bank on 31.03.2015 Amount received from DACS Gariyaband no 19234 dated 31.03.15 already appearing in BRS as cheque deposited and not cleared as on 31.03.2015  Credit in Bank on 22.04.2014 Amount deposited by DACS Balrampur on 29.04.2014 as appearing in BRS as cheque deposited but not cleared  07.04.2015 Amount Received from DACS Balod already appearing in BRS as cheque deposited but not cleared  430,655.00  Ch no .127325 dated 04.03.2015 received from DACS Jashpur entered Rs.140412 in DBS and 60000/- in Round -II and both appearing in Cheques deposited but not cleared  Cheque no. 330297 dated 13.03.2015  Credit in Bank on 02.04.2014  Credit in Bank on 02.04.2014  Credit in Bank on 02.04.2014  Credit in Bank on 02.04.2014  152.00  Credit in bank on 31.03.2015  1,750.00  17.06.2015 credit in bank  72,799.00  11.09.2015 credit in bank  9,020.00  13.10.2015 credit in bank  9,110.00					
already appearing in BRS as cheque deposited and not cleared as on 31.03.2015   71,290.00	<del>  -</del>				
already appearing in BRS as cheque deposited and not cleared as on 31.03.2015   71,290.00	l	The state of the s	1		
Credit in Bank on 22.04.2014 Amount deposited by DACS Balrampur on 29.04.2014 as appearing in BRS as cheque deposited but not cleared  07.04.2015 Amount Received from DACS Balod already appearing in BRS as cheque deposited but not cleared  430,655.00  Ch no . 127325 dated 04.03.2015 received from DACS Jashpur entered Rs.140412 in DBS and 60000/- in Round -II and both appearing in Cheques deposited but not cleared  200,412.00  Cheque no. 330297 dated 13.03.2015  Add: Amount credited by bank but not entered in books of accounts  Credit in Bank on 02.04.2014  Credit in Bank on 02.04.2014  Credit in bank on 31.03.2015  1,750.00  17.06.2015 credit in bank  72,799.00  11.09.2015 credit in bank  9,020.00  13.10,2015 credit in bank  9,110.00	1		1		
Credit in Bank on 22.04.2014 Amount deposited by DACS Balrampur on 29.04.2014 as appearing in BRS as cheque deposited but not cleared  07.04.2015 Amount Received from DACS Balod already appearing in BRS as cheque deposited but not cleared  430,655.00  Ch no . 127325 dated 04.03.2015 received from DACS Jashpur entered Rs.140412 in DBS and 60000/- in Round -II and both appearing in Cheques deposited but not cleared  200,412.00  Cheque no. 330297 dated 13.03.2015  Add: Amount credited by bank but not entered in books of accounts  Credit in Bank on 02.04.2014  Credit in Bank on 02.04.2014  Credit in bank on 31.03.2015  1,750.00  17.06.2015 credit in bank  72,799.00  11.09.2015 credit in bank  9,020.00  13.10,2015 credit in bank  9,110.00	1	already appearing in BRS as cheque deposited and not cleared as on 31.03.2015	71,290.00	L	
appearing in BRS as cheque deposited but not cleared  07.04.2015 Amount Received from DACS Balod already appearing in BRS as cheque deposited but not cleared  430,655.00  Ch no . 127325 dated 04.03.2015 received from DACS Jashpur entered Rs.140412 in DBS and 60000/- in Round -II and both appearing in Cheques deposited but not cleared  200,412.00  Cheque no. 330297 dated 13.03.2015  Add: Amount credited by bank but not entered in books of accounts  Credit in Bank on 02.04.2014  152.00  Credit in Bank on 02.04.2014  Credit in bank on 31.03.2015  1,750.00  17.06.2015 credit in bank  72,799.00  11.09.2015 credit in bank  9,020.00  13.10,2015 credit in bank  9,110.00					
D7.04.2015 Amount Received from DACS Balod already appearing in BRS as cheque deposited but not cleared   430,655.00	l l				
not cleared   430,655.00				L	
Chinol 127325 dated 04.03.2015 received from DACS Jashpur entered Rs.140412 in DBS and 60000/- in Round -II and both appearing in Cheques deposited but not cleared 200,412.00		07.04.2015 Amount Received from DACS Balod already appearing in BRS as cheque deposited but	:		
Chinol 127325 dated 04.03.2015 received from DACS Jashpur entered Rs.140412 in DBS and 60000/- in Round -II and both appearing in Cheques deposited but not cleared 200,412.00		not deared	430.655.00	!	1
60000/- in Round -II and both appearing in Cheques deposited but not cleared 200,412.00   Cheque no. 330297 dated 13.03.2015 2429.00 (1,453,178.00) (337,519.  Add: Amount credited by bank but not entered in books of accounts			1		
Cheque no. 330297 dated 13.03.2015       2429.00 (1,453,178.00) (337,519.         Add: Amount credited by bank but not entered in books of accounts       152.00         Credit in Bank on 02.04.2014       152.00         Credit in Bank on 03.03.2015       1,750.00         17.06.2015 credit in bank       72,799.00         11.09.2015 credit in bank       9,020.00         13.10.2015 credit in bank       9,110.00	i		200 445 55	)	! .
Add: Amount credited by bank but not entered in books of accounts       152.00         Credit in Bank on 02.04.2014       152.00         Credit in Bank on 02.04.2014       4,032.00         Credit in bank on 31.03.2015       1,750.00         17.06.2015 credit in bank       72,799.00         11.09.2015 credit in bank       9,020.00         13.10,2015 credit in bank       9,110.00	<u> </u>			<del> </del>	<b></b>
Credit in Bank on 02.04.2014       152.00         Credit in Bank on 02.04.2014       4,032.00         Credit in bank on 31.03.2015       1,750.00         17.06.2015 credit in bank       72,799.00         11.09.2015 credit in bank       9,020.00         13.10,2015 credit in bank       9,110.00	L		2429.00	(1,453,178.00)	(337,519.00
Credit in Bank on 02.04.2014       152.00         Credit in Bank on 02.04.2014       4,032.00         Credit in bank on 31.03.2015       1,750.00         17.06.2015 credit in bank       72,799.00         11.09.2015 credit in bank       9,020.00         13.10,2015 credit in bank       9,110.00	Add:	Amount credited by bank but not entered in books of accounts			
Credit in Bank on 02.04.2014       4,032.00         Credit in bank on 31.03.2015       1,750.00         17.06.2015 credit in bank       72,799.00         11.09.2015 credit in bank       9,020.00         13.10,2015 credit in bank       9,110.00	1		162.00	i	· ·
Credit in bank on 31.03.2015     1,750.00       17.06,2015 credit in bank     72,799.00       11.09,2015 credit in bank     9,020.00       13.10,2015 credit in bank     9,110.00	-			···	<del></del>
17.06,2015 credit in bank     72,799.00       11.09,2015 credit in bank     9,020.00       13.10,2015 credit in bank     9,110,00	L	Credit in Bank on 02.04.2014	4,032.00		l
17.06,2015 credit in bank     72,799.00       11.09,2015 credit in bank     9,020.00       13.10,2015 credit in bank     9,110,00		Credit in bank on 31.03.2015	1,750.00		
11.09.2015 credit in bank       9,020.00         13.10.2015 credit in bank       9,110.00				1	]
13.10,2015 credit in bank 9,110.00	<del> </del>				<del> </del>
		TT'O2'50T2 CLEGIC HI DRICK			ļ <u> —                                </u>
96.862.00					
		13.10,2015 credit in bank	9,110.00	1	

s: Amo	ount debited by bank but not appearing in Bank book			
Deb	it in Bank on 17.06.2014	1,000.00		
Deb	it in Bank on 30.06.2014	1,055.00	-	
Deb	it in Bank on 25.10.2014	2,950.00		
Deb	it in Bank on 13.11.2014	200.00	1	
Deb	rit in Bank on 13.11.2014	800.00		
Deb	oit in Bank on 25.11.2014	10,085.00		
	oit in Bank on 18.12.2014	66,449.00	- i	
Deb	oit in Bank on 22.12.2014	7,090.00		
	oit in Bank on 31.12.2014	855.00	· ·	
_	oit in Bank on 12,03,2015	100.00		
	bit in Bank on 12.03.2015	100.00		
	bit in Bank on 20.03.2015	2.00	<del></del>	
	bit in Bank on 17.04.2015	6,500.00		<del></del> -
	bit in Bank on 24.09.2015	1,140.00	(98,326,00)	(1,463.0
Dei	DI (II) BAIK OII 24.03.2013	1,140.00	[30,320,00]	14,463.0
Fot	tries where amount is wrongly entered	<del></del> +		
	eque no. 564772 dt 02.06.2014	22,040.00	<del></del> +	
	eque no. 743475 credited in books for Rs. 36584.00 while debit from Bank is 36564.00	20.00	<del></del>	
	eque no. 743340 credited in books for Rs. 1017.00 while debit from Bank is Rs. 1067.00	(50.00)		·
	edit in Bank on 08.08.2014 Rs. 452830.00 but in books Rs. 374000.00	78,830.00		
	teque no, 743371 credited in books for Rs. 12720.00 while debit from Bank is Rs. 12700.00	20.00	<del>-</del>	
	lyance reversal entry mistakenly taken in Bank Account on 18.11.2014	(44,650.00)		
	reque no. 504939 credited in books for Rs. 3,90,720.00 while debit from bank is Rs. 325000.00		<del></del>	<del></del>
_		65,720.00		
	<u></u>	(10.00)		
	ebit in Books on 19.12.2014	(64,950.00)	<del> </del>	
	ivance reversal entry mistakenly taken in Bank Account on 14.01.2015	(56,850.00)		
	dvance reversal entry mistakenly taken in Bank Account on 05.02.2015	(56,850.00)		
	dvance reversal entry mistakenly taken in Bank Account on 02.03.2015	(56,850.00)		
	dvance reversal entry mistakenly taken in Bank Account on 31.03.2015	(56,850.00)		
	heque no. 61698 credited in books for Rs. 10,000.00 while debit from bank is Rs. 1,00,000.00	(90,000.00)	<u>.</u>	
	ay Ch.No.807302 dt: 30.05.2015 Amount received from DACS Dantewada	(3,414.00)		
a	h. No. 181520 dt:16-07-2015 for recovery of staff advances	(34,225.00)		
A	ug & Sep Ch.No.181294 dt: 08.09.2015 for recovery of staff advances	(17,350.00)		
	h.No.003380 dt: 11.09,2015 Recovery of staff advances	(18,130.00)		
CI	h.No.181252 dt: 17.08.2015 Recovery of staff advances	(20,750.00)	-1	
a	h.No.181264 dt: 24.08.2015 Recovery of staff advances	(18,650.00)		
0	ctober Ch.No.747108 dt: 07.10.2015 Recovery of staff advances	(17,350.00)		
N	ov Ch.No.747165 dt: 30.11.2015 Recovery of staff advances	(18,100.00)		
C	h.No.504807 dt: 31.12.2015 Recovery of staff advances	(18,100.00)		
D	ec Ch.No.504846 dt: 01.02.2016 Recovery of staff advances	(18,100.00)		
	an Ch.No.99999 dt: 23.01.2016 Recovery of staff advances	(3,500.00)		
F	eb Ch.No.181535 dt: 01.03.2016 Recovery of staff advances	(18,100.00)		
	Aar Ch.No.181576 dt: 31.03.2016 Recovery of staff advances	(18,100.00)		
<del> </del>			j	
1	3.04,2016 (10729-10725) ch no 061779 dated 31.03.15 for 10729 but entered in books as 10725	(4.00)	, 1	
	02.09.2016 (242604-235278) ch no 408740 from DACS 235278 but entered as 242604	(7,326.00)	(491,629.00)	
		, ,,-,,,,,,	,	(491,629
<del></del> 1		<u> </u>		
<del>  </del> ,	Actal Closing Balance as per Books			7,883,520
	Actual Closing Balance in Bank as on 31.03.2016		<del></del>	7,797,33
	Diff			86,19
_	Opening	<del> </del>	<del></del>	8372
	was the same of th	<del></del>	<del></del>	2,47

### Bank Reconcilliation Statement - TI Pool Fund as on 31.03.2016

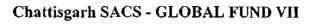
	Tabiles not assended in Books		i	
.dd:	Entries not recorded in Books			
	Credit in Bank on 01.10.2014	8,000,00	1	
	Credit in Bank on 08.10.2014	200.00	]	
	Credit in Bank on 25.12.2014 Bank Interest	131,025.00	1	
	Credit in Bank on 31.03.2016	760.00	ì	
	Credit in Bank on 31.03.2016	270.00		
			140,255.00	
Less:	Difference in Amount of Cheque Number 412511	100,000.00	i	•
	Cheque Was for 799200 but recorded in books 699200		ì	
	Difference in Amount of Cheque Number 412505	68,500.00		
	Cheque Was for 22445495 but recorded in books 22376995			•
	Bank Charges as on 31.12.2014	120.00		
			168,620.00	(28,365.0
	Correct Closing Balance as per Bank Book			3,442,634.0
Add	Cheques issued but not presented at Bank	237,105.00		
	Details as per BRS attached (-) Cheque no. 450546 cleared on 08.03.16 still appearing in BRS	105,000.00	132,105.00	
	01/3	100,000.00	132,103.00	
Less:	Cheques deposited but not cleared		12,500.00	119,605.0
	Details as per BRS attached			
	•			3,562,239.0

### Bank Reconcilliation Statement - Round II Fund as on 31.03.2016

Entries not record	<u>led in Books</u>			
Credit in Bank or	02.04.2014	10,500.00	1	
Credit in Bank or	29.04.2014	10,351.00	İ	
Credit in Bank or	16.06.2014	661.00	ļ	
Credit in Bank or	14.08.2014	5,000.00	]	
Credit in Bank or	14.08.2014	3,000.00		
Credit in Bank or	14.08.2014	26,000.00		
Credit in Bank or	13.10.2014	13,000.00		
Credit in Bank or	13.10.2014	13,000.00	i	
Credit in Bank or	13.10.2014	13,000.00		
Credit in Bank or	16,10.2014	8,000.00	Ĭ	
Credit in Bank o	n 06.01.2015	13,000.00	1	
Credit in Bank o	n 06.01.2015	13,000.00		
Credit in Bank o	n 04.02.2015	13,000.00	1	
Credit in Bank o	n 12.02.2015	13,000.00	1	
Credit in Bank o	n 31.03.2015	7,073.00	1	
Interest in MOD	account 780 Year 2014-15	16,056.00	1	
Interest in MOD	account 959 Year 2014-15	72,905.00	i i	
Interest in MOD	account 676 Year 2014-15	38,630.00	- 1	
Interest in MOD	account 780 Year 2015-16	18,297.00	Ì	
Interest in MOD	account 959 Year 2015-16	142,922.00	i	
Interest in MOD	account 724 Year 2015-16	53,356.00	i	
Bank Charges a		15.00 137,951.00		
Debit from ban Debit in CPFM	k on 14,01,16 ch.no. 204208 5 not in Bank	137,951.00	1	
	ed in Bank book but not found in Bank o 249336 dt 12.01.2016 from DACS	7,531.00		347,903.0
Amount credit	ed in Bank book but not found in Bank to 111111 dt 05.02.2016 from DACS	7,001.00	Ì	017,740.
Balrampur		10,351.00	155,848.00	
	Correct Closing Balance as per Bank I	Book after adjusting	g above entries	1,454,437
: Cheques issue	d but not presented at Bank		. ]	27,076.
Details as per B			1	·
	sited but not cleared			211,506
Details as per B	RS attached	•	·	
A: Closing Ba	lance as per Bank Statement (As per B	ooks)		1,270,007
: B: Actual Clo	sing Balance in Bank as on 31st March	2016	ļ	1,269,456
			ļ	
(A-B) Differe	nce			(551

### Bank Reconcilliation Statement - Round VI Fund as on 31.03.2016

क  अपूर	Closing Balance as per Bank Book	3,961,782.00
la.	Cheques issued but not presented at Bank Details as per BRS attached	357,423.00
iê.	Cheques deposited but not cleared  Details as per BRS attached	<u> </u>
	A: Closing Balance as per Bank Statement (As per Books)	4,319,205.(k)
285:	B: Actual Closing Balance in Bank as on 31st March 2016	4,410,860.(X)
	(A-B) Difference	91,655.(X)
	Opening Difference as on 01.04.2015 (As pwe Previous year Audit Report- Excess in Bank) Cheque No. 371998 Dated 12.05.2012 appearing in books cleared from bank on same date, never cleared from bank, now reversed on 20.01.2016	133,455,00 4,000,00
	Advance of Rs. 37,800/- provided to District Jashpur refunded back by them in DBS fund on 20.01,2016. We have passed entry in this account.	37,800,00
New X	Diiference	91,655.00





National AIDS Control Project - Phase III

### **Bank Reconciliation Statement**

Bank Code Bank GF-RD7 (3113) As on 31-Mar-2016

	Thateans	Avitority (5)	Avroun (18-9)
	Closing Balance as per Bank Book		177,660.00
ADD			
	Cheques issued but not presented for payment	0.00	
	Directly Credited by Bank	0.00	
. 24	,		0.00
LESS			
	Cheques deposited but not cleared	0.00	
	Directly Debited by Bank	0.00	
1 			0.00
 	-		
! !	Closing Balance as per Bank Statement		177,660.00
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	Sustain Administrator on 00/06/2016 02:25:15 from 1224	<u> </u>	Doca 1 of

31-Mar-2016

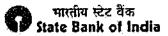
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Võligha-Kiriilisi	Vonalet Date	(Hollen)	Pro	जीहें <sub>ग</sub> जीहेंग्ड	ingdoman Komfes	ueriotin∈ Oric	Anount (Res
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the nation banks on us

Account Name

:CG STATE AIDS CONTROL SOCIETY - GFATM ROUND - VII

Address

: STATE HEALTH TRAINING CENTRE, NEAR BIJLI CHOWK, KA

ALIBADI,RAIPUR,Raipur

RAIPUR

CHATTISGARH-492001

IN

Date

: 20 Apr 2016

Account Number

: 00000032082309719

Account Description

: SBCHQ-SURABHI-PUB-OTH-ALL-INR

Branch

: SHASTRI MARKET RAIPU

**Drawing Power** Interest Rate(% p.a.) : 0.00 : 4.0

MOD Balance

: 34,524.00

CIF No.

: 86212386483

IFS Code

: \$BIN0009511

MICR Code

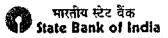
: 492002012

Nomination Registered : No

Balance as on 1 Jan 2016 : 5,22,136.00

### Account Statement from 1 Jan 2016 to 31 Mar 2016

Txn Date	Value Date	Description	Ref No./Cheque No.	Branch Code	Debit	Credit	Balance
4 Jan 2016	4 Jan 2016	CHEQUE DEPOSIT 504816	TRANSFER TO 32251980278 / 504816	9511		13,21,000.00	18,43,136.00
8 Feb 2016	8 Feb 2016	CHEQUE DEPOSIT 450540	TRANSFER TO 32993892220 / 450540	9511		23,00,000.00	41,43,136.00
8 Feb 2016	8 Feb 2016	TO DEBIT THROUGH CHEQUE-SBI- 238525	238525	9511	30,00,000.00		11,43,136.00
23 Feb 2016		TO CLEARING- ANB SAMARPIT CENTRE FOR POVER-238524	238524	10407	10,00,000.00		1,43,136.00
23 Fet 2016		CAS CORR PR CHQ-REVERSAL OF WITHDRAWAL BY CHEQUE-		10407		10,00,000.00	11,43,136.00
4 Mar 2016	6 4 Mar 2016	TO DEBIT THROUGH CHEQUE-clg- 238524	238524	540	10,00,000.00		1,43,136.00



the nation banks on us

Account Name

:CG STATE AIDS CONTROL SOCIETY - GFATM ROUND - VII

Address

: STATE HEALTH TRAINING CENTRE, NEAR BIJL! CHOWK, KA

ALIBADI,RAIPUR,Raipur

**RAIPUR** 

CHATTISGARH-492001

IN

Date

: 20 Apr 2016

Account Number

: 00000032758423960

Account Description

: STD-SURABHI-PUB OTH-1Y549D-INR

Branch

: SHAŞTRI MARKET RAIPU

Drawing Power

: 0.00

Interest Rate(% p.a.)

: 7.25

CIF No. IFS Code : 86212386483 : SBIN0009511

MICR Code

: 492002012

Nomination Registered : No

Balance as on 1 Jan 2016 : 31,739.00

### Account Statement from 1 Jan 2016 to 31 Mar 2016

	Value Date		Ref No./Cheque No.	Branch Code	Debit	Credit	Balance
7 Jan 2016	7 Jan 2016	CREDIT INTEREST		99999		2,785.00	34,524.00





National AIDS Control Project - Phase III

### **Bank Reconciliation Statement**

ank Code

Bank 4 (3107)

As on

31-Mar-2016

	Paraliculeus	Amount (Reg)	(fg.8) Varionar
. )	Closing Balance as per Bank Book		138,879.49
ADD			
)	Cheques issued but not presented for payment	0.00	
)	Directly Credited by Bank	0.00	
)			0.00
	•		
LESS			
)	Cheques deposited but not cleared	0.00	
)	Directly Debited by Bank	0.00	
-)		ļ	0.00
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, ,	Closing Balance as per Bank Statement		138,879.49
,	Crossing Database as per Database State Invite		150,079.49
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### CHHATTISGARH STATE AIDS CONTROL SOCIETY Raipur (CG)

SCHEDULE-VII: NOTES ON ACCOUNTS (attached to and forming part of Balance Sheet as on 31.03.2016)

### OBSERVATIONS ON ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH 2016

- 1. The financial statements are prepared under historical cost convention and on cash basis of accounting and as per applicable standard issued by the Institute of Chartered Accountants of India from time to time. Even though cash basis of accounting is followed mercantile basis of accounting has also been employed at various places as observed in the books of accounts of CGSACS. Accounting policies not specifically referred to otherwise are in accordance with generally accepted accounting principles.
- All revenues and expenses are generally recognised on cash basis.
- 3. Fixed Assets are stated at cost of acquisition and subsequent improvements thereto including taxes, duties, freight and other incidental expenses.
- 4. Fixed assets purchased by the peripheral units like DACS and NGO are also shown as fixed assets of CGSACS.
- 5. No depreciation on fixed assets has been provided as per the principles adopted by the Society
- 6. All the materials purchased are treated as expenses at the time of making payment. No closing stock of any materials is recognised on closing date of the financial year.
- 7. Separate books accounts are maintained for the various funds received from NACO like DBS, TI Pool Fund, GFATM and UN Agency and separate bank accounts are maintained.
- There are old outstanding unspent grants in various Funds which are not reconciled with the advances given against this fund. Effective steps should be taken to reconcile this fund balances with advances given against them.
- 9. All advances including advances to staff are subject to reconciliation and confirmation.
- 10. Interest accrued on from bank account on the specific unspent fund have been credited to the fund account and not to the Income & Expenditures Account.
- 11. Accounting Standards 22 on Accounting for taxes of Income issued by the Institute of Chartered Accountants of India is applicable to all the entities with effect from 01.04.2006. Since no deffered tax assets and liabilities have been identified as on 31.03.2016 as no depreciation has been provided no provision is made in the books of accounts as regards deffered assets or liabilities.
- 12. Income tax Liabilities has not been provided. It was explained to us that CGSACS is exempt from taxes by the Income Tax Department. However no exemption certificate u/s 12A was produced before us.

SCHEDULES IA TO VII ALONGWITH ANNEXURES TO THE SCHEDULES ANNEXED HERETO FORM AND ARE INTEGRAL PART OF THIS BALANCE SHEET AS ON 31.03.2016

As per pur audit report of even date.

FOR

For Chhattisgarh State Aids Control Society, Chhattisgarh

Project Director

Additional Project Director

Deputy Birector (Finance) Dy. Director (Finance)

Project Director Place: Raipur(CC)
Dated: 100/2010 Control Society State AIDS Control Society

RAIPUR (C.G.)

Chart

& Associates

Membership No. 090009