

SPEED POSTNO.F.3 (4-4)/STATUTORY AUDIT/TSACS/08-09/SUB-II/31/16-3/23
TRIPURA STATE AIDS CONTROL SOCIETYHealth & Family Welfare Department
Government of Tripura
Akhaura Road, Opp. of I.G.M Hospital
Agartala, Triupura (West)

August 22, 2014

✓ To,

Shri Narendra D Sharma
Sr. Audit Officer
Department of AIDS Control (DAC)
Ministry of Health & Family Welfare
Government of India, 6th Floor, Chandralok Building
36th Janpath, New Delhi-110 001Subject: - Submission of Statutory Audit Report of Tripura State AIDS Control Society for
The financial year 2013-2014.

Sir,

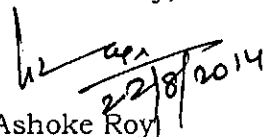
Please find enclosed the copy of Statutory Audit Report of Tripura State AIDS Control Society for each fund New DBS, GFATM RCC-II, GFATM RCC-IV and GFATM Round-VII for the financial year 2013-2014.

This is for your information and necessary action please.

With regards,

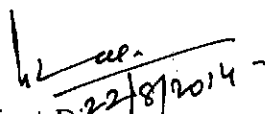
Enclosed: 1(One) copy of each Statutory Audit Report
of New DBS Fund, GFATM RCC-II, GFATM RCC-IV
and GFATM Round-VII for the financial year 2013-14.

Yours faithfully,


(Dr. Ashoke Roy)Project Director,
Tripura State AIDS Control Society

Copy to:-

1. Director (Finance), DAC for kind information.
2. Dr. Neeraj Dhingra, DDG, DAC, For kind information
3. Shri S.N Naskar, Under Secretary (Finance), DAC for information.
4. Shri Sunil Gupta, DDO, DAC for information.
5. Shri R.K.Sachdev, Finance Officer (GFATM RCC-IV), DAC for information.
6. Shri A.P Jain, Technical Officer (TO), Finance, DAC for information.
7. Ms. Puja Ahlawat, Finance Expert, Global Fund, DAC for information.

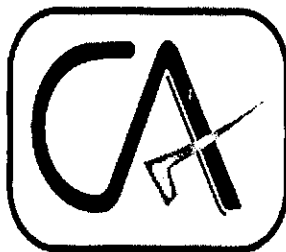

Project Director
Tripura State AIDS Control Society

TRIPURA STATE AIDS CONTROL SOCIETY
Akhaura Road, Opp. of I. G. M Hospital
Agartala, West Tripura

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AUDIT REPORT

FOR THE PERIOD FROM 01/04/2013 TO 31/03/2014



2329
20/8/2014

Auditor

C. K. PRUSTY & ASSOCIATES

Chartered Accountants

Rajani Kanta Goswami Path, H.No-37,

Opp:- UBI Lalganesh Br., Lalganesh,

Guwahati-781 034, Assam.

Ph: 0361-2472929, Mobile: +91-99547 09753

Email: abhijit_fca@icai.org/ckpaghy@gmail.com

Website: www.caprusty.com



To
The Project Director,
Tripura State AIDS Control Society,
Akhaura Road, Opp. Of IGM Hospital,
Agartala, West Tripura,

Sub: Management Letter in connection with Auditing of Books of Accounts for the Year ended 31st March 2014 of GFATM Round-IV, GFATM Round-VII, GFATM Round-II, and New DBS for NACPIV Fund under Tripura State AIDS Control Society, Agartala, West Tripura.

Sir,

We have audited the books of accounts and other record of Tripura State AIDS Control Society, Agartala, West Tripura for the Year ended 31st March 2014. This Management is letter issued for expressing our Audit observation to the accounts, accounting system, operation and records of the TSACS, which require Management attention.

1. Accounting Policy and Accounting Record:

The accounting Policy as prescribed by NACO and followed by TSACS differ from the accounting standard generally accepted in India in respect of the following:

- a) Cash basis of Accounting is being followed by the TSACS instead of Accrual basis.
- b) Depreciation on Fixed Assets has not been provided by TSACS.
- c) Inventory of Drugs and Fixed Assets received in kind not accounted for in financial terms by TSACS.
- d) The accounting principles and the methods of applying those principles adopted by the organization in the preparation and presentation of financial statements together with Notes to Accounts as per AS-1 need to be disclosed, which was not been disclosed, which has not been disclosed by the TSACS.

2. Preparation of final Accounts:

Final accounts comprising of Balance Sheet, Income & Expenditure and Receipts and Payment Account along with relevant schedules have been prepared separately fund wise viz, Pool Fund GFATM Round-IV, GFATM Round-VII, GFATM Round-II, and New DBS for NACPIV Fund as directed by the NACO.



3. Maintenance of Accounts and Records:

Tripura State AIDS Control Society maintain their books of accounts/ financial statement in a computerized system following the accounting software CFPMS given by NACO.

4. Maintenance of Manual Register:

Tripura State AIDS Control Society maintaining its Cash/Bank transaction manually through cash book for each fund separately. A Cheque issue register is also being maintained fund wise. In our opinion, TSACS should maintain manual ledger book and Journal Book/Register which will be consider necessary in case of failure of computer system

5. Budgetary Control:

Tripura State AIDS Control Society has maintained "General ledger budget (Budget/Actual)" for each fund through their accounting software. From that "General ledger budget (Budget/Actual)" it transpires that, re allocation of fund is being made. Wherever necessary, among the different components of the project with the prior approval of the authority keeping the overall budgetary support of concerned project intact.

6. Grant-in-Aids:

Total Grant received, irrespective of Revenue and Capital Grant, is transferred to General fund. Grant utilized to the extent of revenue expenditure and Capital expenditure incurred is transferred to Income & Expenditure Account and Fixed Assets respectively. The Balance Grant is shown in the Balance Sheet under the head General Fund. The treatment of grant is not in accordance with the accounting standard in this regards.

7. Fixed Assets:

- i. The Fixed Assets register is not being maintained by the TSACS for fund wise separately.
- ii. The Fixed Assets of the TSACS has been physically verified by the management during the year under audit. However, the physical verification report not produced before us during the audit.

8. Issue relating to Accounting Software:

The Accounting Software CPFMS appears to have faced the following shortcoming/Problem:

- i. Final Accounts of TSACS of each fund for the year ended on 31st March 2014 such as Balance Sheet, Income & Expenditure Account and Receipts and Payment Accounts are prescribed as "Draft".

Hence, Management may like to take necessary steps, if deemed proper, for the modification of the software/system.



9. Procurement of Goods & Services:

The Procurement procedure followed by the Society needs to be more transparent & follow the Procurement procedures as prescribed by the NACO.

10. NGO Visit:

We are given to understand that, there is a system of conducting regular visit to NGOs and Audit. However, if considered necessary, management may maintain a register in this respect.

11. Internal Audit:

Internal Audit of TSACS for second half of the FY 2013-14 has not produced before us during our audit period. Therefore, we are unable comment on the effectiveness and outcome from that.

12. Other Misc. Issues:

As per Clause 3.1.22 of the MOA of the Society, a PF and/or Pension Fund for the benefit of the society's employees and their family's members should have been created but no such steps in this regard has yet been taken by the TSACS.

We convey our thanks for the co-operation extended to us in carrying out our Audit.



Place : Guwahati
Date : 14/08/2014

For C. K. Prusty & Associates
Chartered Accountants
FRN:-323220E


CA. Prasanta Kr. Karek, Partner
Membership Number:- 415312

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TRIPURA STATE AIDS CONTROL SOCIETY
Akhaura Road, Opp. of I. G. M Hospital
Agartala, West Tripura

NEW DBS for NACPIV Fund Programme

AUDIT REPORT

FOR THE PERIOD FROM 01/04/2013 TO 31/03/2014



C. K. PRUSTY & ASSOCIATES

Chartered Accountants

Rajani Kanta Goswami Path, H.No-37,
Opp:- UBI Lalganesh Br., Lalganesh,
Guwahati-781 034, Assam.

Ph: 0361-2472929, Mobile: +91-99547 09753

Email: abhijit_fca@icai.org

Website: www.caprusty.com



AUDIT REPORT

To the Members of Tripura State AIDS Control Society, Agartala

1. We have audited the accompanying financial statement comprising of Balance Sheet as at 31st March 2014 of New DBS for NACPIV fund programme of the Tripura State AIDS Control Society, Agartala, West Tripura and the Receipts & Payments Account and the Income & Expenditure Account for the year ended on that date. These Financial Statements are the responsibility of the Organization Management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conduct our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining on a test basis, evidence supporting the amount and disclosures in the financial statements. An audit also includes assessing the accounting principles used the significant estimates made by the management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. In our opinion the accompanying statement referred to above give a true a fair view of cash receipts and disbursement of the programme for the year ended 31st March 2014 and cumulatively since inception of the programme in accordance with the standard prescribed by the ICAI.
4. Further, subject to our observation in annexure-"A" annexed hereto, in our opinion and to the best of our information and according to the explanation given to us, the said financial statements give the information required and exhibit a true and fair view in conformity with the generally accepted accounting principle;
 - a) In case of the Balance Sheet of the State of Affairs of the New DBS for NACPIV programme of the Tripura State AIDS Control Society, Agartala, West Tripura as at 31st March 2014;
 - b) In case of income & Expenditure Account, of the Income & Expenditure for the year ended on that date and;
 - c) In case of Receipts and Payment Account, of the Receipts and Payments for the year ended on that date.

R. K Goswami Path, H.No:-37, Laiganesh, Guwahati-34, Mobile: +91-99547-09753
Phone: (0361) 247-2929 (O), e-mail: abhijit_fca@icai.org, Website: www.caprusty.com

Branches at - AMBALA, BANGALORE, BHILWARE, BHUBANESWAR, CHENNAI, ERODE, JAMSHEDPUR, KOLKATA, PUNE, RANCHI



5. We further report that,

- a) With respect to IFRS, adequate supporting documentations have been maintained to support the IFRS;
- b) Which expenditure are eligible for financing under the credit/Grant Agreement;
- c) Procurement of goods and service has been carried out subject to our observation in "Annexure-A" annexed hereto, as per the procurement manual issued by the NACO, Govt. of India and NGO/CBO Guidelines.



Place : Guwahati
Date : 14/08/2014

For C.K. Prusty & Associates
Chartered Accountants
FRN:-323220E

CA. Prasanta Kr. Karek, Partner
Membership Number:- 415312



AUDIT OBSERVATION ANNEXED WITH THE AUDIT REPORT

Annexure:-A

Trainings

1. For all kind of Training, it has been observed that excess stationary items has been purchased over the participants was presented in that training and those excess stationary Materials has not been recorded in the stock register.
2. Cash payment has been made for conducting the Training
 - a. Training held dt 01-12-2013 vide sanction letter no. f-3 (10-42)/IEC/WAD/TSACS/Sub-iii/2013-14/8215-8219 dt. 29-11-2013 for Rs. 1,81,885/- the entire amount expenses in Cash.
 - b. Training of IT Counselor dt. 18th -20th Nov-2013 incurred cash expenses for Rs. 1,02,848/- no voucher was certified by appropriate authority with seal.

Fixed assets

1. Fixed Assets issued/transferred to ICTC or other inter deptt has not been properly recorded in the Register. And no such transparent procedure followed.
2. Assets kept in the office in the AIDS control society which is not identifiable through assets register maintained at store office, due to this we couldn't verify physically the assets which is in office or not.
3. No fixed assets Scrap register maintained at AIDS control society office for damaged assets which is retired from active use.



Store

1. It has been observed that proper Transparent Procedure has not been followed before issue of store. e.g.
 - i. Indent issued by ICTC consular khowai SD Hospital dt. 06-08-2014 (GSL Page no. 73) to the AIDS control society for testing kit have following deficiencies;
 - a) Indent is not written on the Letter Head of the organization;
 - b) No office order number, date & indent number;
 - c) No authorized signatory with official seal of the issuing authority of indent;
 - d) No prescribed format for the indent.
- And same irregularities have also been observed in the case of Blood Bank indent.
- ii. Store Office Stationary Register not update.

Internal Control Issue

It has been observed that the society has been following the single bank signatory upto Rs. 50,000.00 (As per memorandum of the society F-3(2-7) estt/GB/TSACS/2004/Sub-1/6876-6895 dt. 30.10.2013 cheque signing limit of Project Director is up to Rs. 50,000/-.) which in our opinion impacting to comply with the better financial internal control mechanism. Therefore we are recommending for joint bank signatory irrespective of any amount.

Procurement

1. It has been observed that the society has not been followed the Transparent Procurement Policy e.g
 - a. F-3(5-12)/proc/civil works/TSACS/2012-13/6262-6267 dt. 09-10-2013, regarding the Renovation of TSACS office Building against approved budget of Rs. 5 lacs, the total contract given in three phases to three contractor namely Amitav Saha, Sukla Saha & Haripada Saha for executing the contract. Here Sukla Shah she is W/o Haripada Saha, Collectively say that those contractor are from one family or contractor.

And as per Procurement manual NACO (NACP-III) point no. E of page no. 25, for Direct Contracting the above contract should be going through the above procedure, but as per our file scrutiny the contact was not follow the Rule of Direct contracting.



C.K.Prusty & Associates

Chartered Accountants

HR Division

1. It has been observed the role of the HR Division needs to improve, especially to monitoring the attendance.

NGO

1. It has been observed that the Sale of Condoms, which were allotted/distributed to the NGOs has not been incorporated in the Books of Account of the NGOs.



Place : Guwahati
Date : 14/08/2014

For C. K. Prusty & Associates
Chartered Accountants
FRN:-323220E

CA. Prasanta Kr. Karek, Partner
Membership Number:- 415312

Utilisation Certificate

Certified that an amount of Rs. **53,639,000.00** received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year **2013-14** vide letter No. given below and opening Cash/Bank Balance Rs. **11,595,261.35** (and Current Liabilities of Rs.**0.00**)and outstanding Advances for Rs. **57,555.00** on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. **672,413.00**. a sum of Rs. **53,651,444.00** has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. **12,236,470.35** (and Current Liabilities of Rs. **0.00**)and outstanding advances of Rs.**76,315.00**. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year .

Sl. No.	Sanction letter Number and Date	Amount
1.	T.11017/01/2013 - NACO(F), Dated 22nd July, 2013 Rs. 2,10,50,000.00	
2.	T.11017/01/2013 - NACO(Fin), Dated -08.10. 2013 Rs. 3,25,89,000.00	
	Total	53,639,000.00

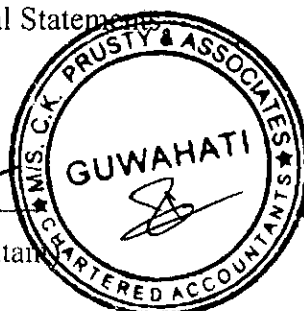
2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

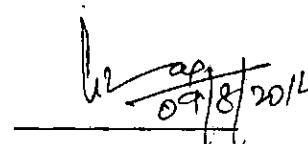
Countersigned

(Chartered Accountant)





S. N. NASKAR
Under Secretary
Deptt. of AIDS Control
Ministry of Health & Family Welfare


09/8/2014

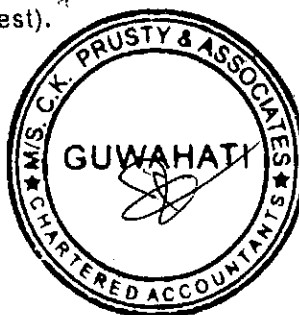
(Project Director)
Project Director,
Tripura State AIDS Control Society
Agartala, Tripura

Opening balance of Net Current Assets	Amount (Rs.)
NEW DBS Bank Code	11,595,261.35
Advance to District Authorities	49,800.00
Advance to District Hospitals	305.00
Security Deposit (Paid)	7,450.00
	<u>11,652,816.35</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	53,639,000.00
	<u>53,639,000.00</u>
Utilisation of funds	Amount (Rs.)
IEC	10,614,877.00
Operational Expenses	95,352.00
Operational Research	79,827.00
Training	1,392,488.00
Salary	13,423,778.00
Equipment Maintenance	90,738.00
Building Maintenance	487,717.00
Vehicle Maintenance	642,300.00
Travelling Expenses	1,937,389.00
Rent, Rates & Taxes	58,200.00
Telephone/Communication Expenses	148,772.00
Honorarium	593,431.00
Miscellaneous Expenses	959,866.00
Printing & Stationery	122,778.00
Advertisement (Other than IEC)	480,962.00
Water and Electricity Charges	176,046.00
Audit Fees	281,832.00
Legal Expenses	13,175.00
NGO Services for Priority Interventions	15,130,960.00
Postage/Courier	17,826.00
Quality Assessment	118,976.00
Other Administration Cost	33,856.00
Contractual Services - Companies	811,293.00
Campaigns	4,218,372.00
Contingency	474,460.00
Consumable Items	1,161,704.00
Office Equipment	84,469.00
	<u>53,651,444.00</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Interest from Bank	672,413.00

	672,413.00
Closing balance of Net Current Assets	Amount (Rs.)
NEW DBS Bank Code	12,236,470.35
Advance to Others	22,560.00
Advance to District Authorities	46,000.00
Advance to District Hospitals	305.00
Security Deposit (Paid)	7,450.00
	<u>12,312,785.35</u>

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29.08.2014
Assistant Director (Finance),
Tripura State AIDS Control Society,
Agartala, Tripura (West).

h 29/8/2014
Project Director,
Tripura State AIDS Control Society
Agartala, Tripura

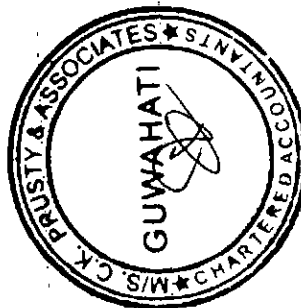


Balance Sheet

For The Period From : 01-Apr-2013 To :31-Mar-2014

Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
11,652,816.35	GENERAL FUND	01	12,312,785.35	16,434,726.77	FIXED ASSETS	02	16,519,195.77
16,434,726.77	FIXED ASSET FUND		16,519,195.77	11,595,261.35	CURRENT ASSETS, LOANS AND ADVANCES	0301	12,236,470.35
28,087,543.12			28,831,981.12	57,555.00	CURRENT ASSETS	0401	76,315.00
				28,087,543.12	LOANS AND ADVANCES		28,831,981.12

Auditor



FC/EM/FO

Assistant Project Director (Finance),
Tripura State AIDS Control Society,
Agartala, Tripura (West).

Project Director

Project Director,
Tripura State AIDS Control Society
Agartala, Tripura.

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Opening grant in aid	11,652,816.35	0.00
Add: Received during the year		
Grant from NACO to SACS	53,639,000.00	39,590,000.00
Recovery/Deduction of Grants	0.00	14,061,867.85
NACPIII Closure	0.00	16,898,855.77
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	52,894,562.00	42,463,180.50
Grants utilised to the extent of fixed asset expenditure	84,469.00	16,434,726.77
Closing grant in aid	12,312,785.35	11,652,816.35



22.08.2014
Assistant Director (Finance),
 Tripura State AIDS Control Society,
 Agartala, Tripura (West).

09/8/2014
Project Director,
 Tripura State AIDS Control Society
 Agartala, Tripura.

Fixed Asset

Schedule 02

Figures in Rupees

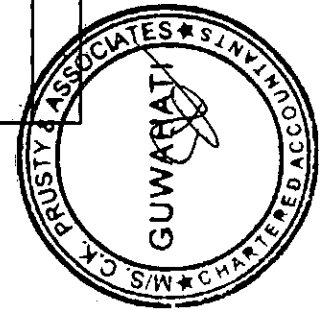
Particulars	Opening Balance	Addition	Deletion	Closing Balance
NACPIII Blood Bank Equipments (2403)	6,157,587.00	0.00	0.00	6,157,587.00
NACPIII Civil Works (2401)	5,322,526.00	0.00	0.00	5,322,526.00
NACPIII Equipment (Other) (2404)	365,103.00	0.00	0.00	365,103.00
NACPIII Furniture, Fixtures & Supplies (2402)	2,108,257.05	0.00	0.00	2,108,257.05
NACPIII Office Equipment (2406)	2,450,898.72	0.00	0.00	2,450,898.72
Office Equipment (2206)	30,355.00	84,469.00	0.00	114,824.00
Grand Total	16,434,726.77	84,469.00	0.00	16,519,195.77

Funds from Other Sources

Schedule 03

Figures in Rupees

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



Assistant Director (Finance),
Tripura State AIDS Control Society,
Agartala, Tr.

Project Director,
Tripura State AIDS Control Society,
Agartala, Tripura.

CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
NEW DBS Bank Code	12,236,470.35	11,595,261.35
Total	12,236,470.35	11,595,261.35

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Others	22,560.00	0.00
Advance to District Authorities	46,000.00	49,800.00
Advance to District Hospitals	305.00	305.00
Security Deposit (Paid)	7,450.00	7,450.00
Total	76,315.00	57,555.00



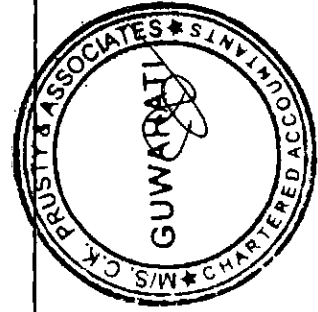
[Signature]
28.08.2014
Assistant Director (Finance),
Tripura State AIDS Control Society,
Agartala, Tripura (West).

[Signature]
09/08/2014
Project Director,
Tripura State AIDS Control Society
Agartala, Tripura.

Income And Expenditure Account

For The Period From : 01-Apr-2013 To :31-Mar-2014

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
5,162,642.00	IEC		10,614,877.00	574,969.00	Other Income	28	672,413.00
41,188.00	Monitoring & Evaluation (SIMS)		0.00	42,463,180.50	Grants utilised to the extent of revenue expenditure		52,894,562.00
512,945.00	Surveillance		0.00				
1,749,199.00	Kits and Other Lab Supplies	06	1,161,704.00				
2,448,650.00	Training and Workshops	08	5,610,860.00				
16,136,663.50	NGO Services	11	15,130,960.00				
0.00	Operational and Other Research	12	79,827.00				
10,918,381.00	Salary (Pay and Allowances)	13	14,017,209.00				
674,705.00	Maintenance Costs	14	1,220,755.00				
5,393,776.00	Operational Expenses	15	5,730,783.00				
43,038,149.50			53,566,975.00	43,038,149.50			53,566,975.00



8-08-2014
Assistant Director (Finance),
Tripura State AIDS Control Society,
Agartala, Tripura (West).

29/8/2014
Project Director,
Tripura State AIDS Control Society
Agartala, Tripura.

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Other Income

Schedule 28

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Interest from Bank	672,413.00	574,969.00
Total	672,413.00	574,969.00

Kits and Other Lab Supplies

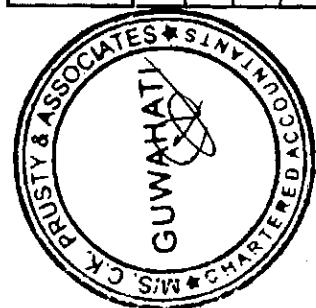
Schedule 06

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Consumable Items	1,161,704.00	1,749,199.00
Total	1,161,704.00	1,749,199.00

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Workshops	0.00	4,770.00
Training	1,392,488.00	768,880.00
Campaigns	4,218,372.00	1,675,000.00
Total	5,610,860.00	2,448,650.00



NGO Services

Schedule 11

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
NGO Services for Priority Interventions	15,130,960.00	16,136,663.50
Total	15,130,960.00	16,136,663.50

Operational and Other Research

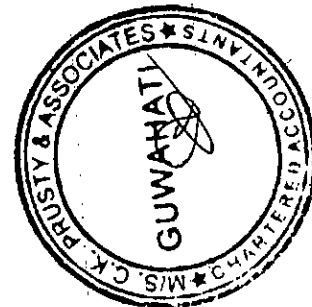
Schedule 12

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Operational Research	79,827.00	0.00
Total	79,827.00	0.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	13,423,778.00	10,918,381.00
Honorarium	593,431.00	0.00
Total	14,017,209.00	10,918,381.00



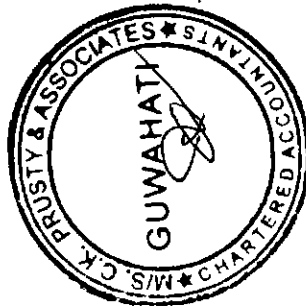
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22.03.2014

[Signature]
22/03/2014

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Equipment Maintenance	90,738.00	42,710.00
Building Maintenance	487,717.00	0.00
Vehicle Maintenance	642,300.00	631,995.00
Total	1,220,755.00	674,705.00



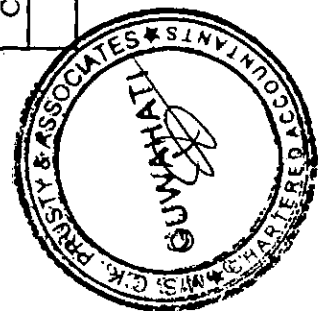
29.08.2014
Assistant Director (Finance),
Tripura State AIDS Control Society,
Agartala, Tripura (West).

29.08.2014
Project Director,
Tripura State AIDS Control Society,
Agartala, Tripura.

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Operational Expenses	95,352.00	0.00
Travelling Expenses	1,937,389.00	1,086,079.00
Rent, Rates & Taxes	58,200.00	42,000.00
Telephone/Communication Expenses	148,772.00	164,911.00
Bank Charges	0.00	1,104.00
Miscellaneous Expenses	959,866.00	1,706,690.00
Printing & Stationery	122,778.00	123,810.00
Advertisement (Other than IEC)	480,962.00	113,940.00
Water and Electricity Charges	176,046.00	138,892.00
Audit Fees	281,832.00	264,046.00
Legal Expenses	13,175.00	46,200.00
Postage/Courier	17,826.00	0.00
Quality Assessment	118,976.00	111,193.00
Other Administration Cost	33,856.00	120,249.00
Contractual Services - Companies	811,293.00	726,743.00
Contingency	474,460.00	747,919.00
Total	5,730,783.00	5,393,776.00



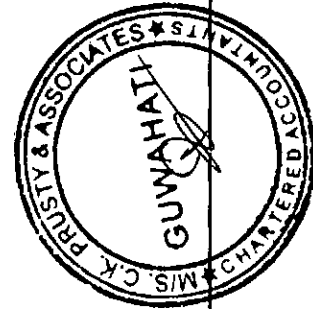
22.06.2014
Assistant Director (Finance),
 Tripura State AIDS Control Society,
 Agartala, Tripura (West).

22.06.2014
Project Director,
 Tripura State AIDS Control Society,
 Agartala, Tripura.

Receipt And Payment Account

For The Period From : 01-Apr-2013 To :31-Mar-2014

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
0.00	Opening Balance:			24,754,970.50	LOANS AND ADVANCES	17	25,284,304.00
0.00	Cash in hand		0.00	30,355.00	FIXED ASSETS	16	84,469.00
0.00	Balance with Bank	30	11,595,261.35	1,224,199.00	Kits and Other Lab Supplies	18	619,249.00
53,651,867.85	GENERAL FUND	29	53,639,000.00	194,825.00	Training and Workshops	20	1,378,184.00
53,931.00	NGO Services	39	33,460.00	0.00	Operational and Other Research	24	79,827.00
574,969.00	Other Income	56	672,413.00	10,891,438.00	Salary (Pay and Allowances)	25	13,980,009.00
54,280,767.85			65,940,134.35	42,710.00	Maintenance Costs	26	578,755.00
				3,429,801.00	Operational Expenses	27	4,679,108.00
				2,094,874.00	IEC		7,019,759.00
				22,334.00	Surveillance		0.00
				0.00	Closing Balance:		0.00
				11,595,261.35	Cash in hand		
				54,280,767.85	Balance with Bank	31	12,236,470.35
							65,940,134.35



P. 01.08.2014
 Assistant Director (Finance),
 Tripura State AIDS Control Society,
 Agartala, Tripura (West).

61/01/08/2014
 Project Director,
 Tripura State AIDS Control Society
 Agartala, Tripura.

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Grant from NACO to SACS	53,639,000.00	39,590,000.00
Recovery/Deduction of Grants	0.00	14,061,867.85
Total	53,639,000.00	53,651,867.85

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
NEW DBS Bank Code	11,595,261.35	0.00
Total	11,595,261.35	0.00

NGO Services

Schedule 39

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
NGO Services for Priority Interventions	33,460.00	53,931.00
Total	33,460.00	53,931.00



Assistant Director (Finance),
Tripura State AIDS Control Society,
Agartala, Tripura (West).

Project Director,
Tripura State AIDS Control Society
Agartala, Tripura

Other Income

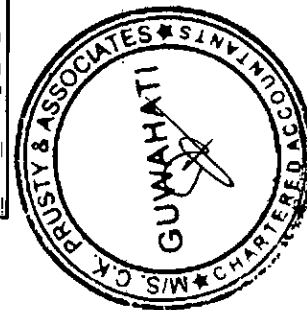
Schedule 56

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Interest from Bank	672,413.00	574,969.00
Total	672,413.00	574,969.00

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Others	112,960.00	864,163.00
Advance to NGOs	15,102,868.00	15,724,443.50
Advance to Staff	1,851,175.00	986,509.00
Advance to District Authorities	6,850,068.00	6,051,602.00
Advance to District Hospitals	982,455.00	898,800.00
Security Deposit (Paid)	0.00	6,250.00
Advance to DAPCU	384,778.00	223,203.00
Total	25,284,304.00	24,754,970.50



[Signature]
 Assistant Director (Financial),
 Tripura State AIDS Control Society,
 Agartala, Tripura (West).

[Signature]
 Project Director,
 Tripura State AIDS Control Society,
 Agartala, Tripura.

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Office Equipment	84,469.00	30,355.00
Total	84,469.00	30,355.00

Kits and Other Lab Supplies

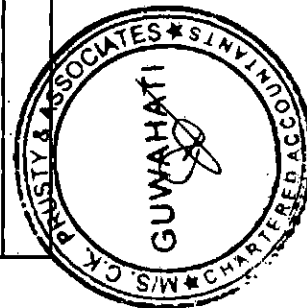
Schedule 18

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Consumable Items	619,249.00	1,224,199.00
Total	619,249.00	1,224,199.00

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	842,548.00	194,825.00
Campaigns	535,636.00	0.00
Total	1,378,184.00	194,825.00



29.08.2014
Assistant Director (Finance),
Tripura State AIDS Control Society,
Agartala, Tripura (West).

29/8/2014
Project Director,
Tripura State AIDS Control Society
Agartala, Tripura.

Operational and Other Research

Schedule 24

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Operational Research	79,827.00	0.00
Total	79,827.00	0.00

Salary (Pay and Allowances)

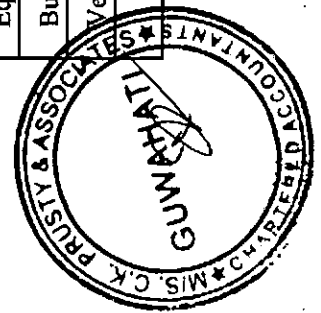
Schedule 25

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	13,423,778.00	10,891,438.00
Honorarium	556,231.00	0.00
Total	13,980,009.00	10,891,438.00

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Equipment Maintenance	90,738.00	42,710.00
Building Maintenance	487,717.00	0.00
Vehicle Maintenance	300.00	0.00
Total	578,755.00	42,710.00



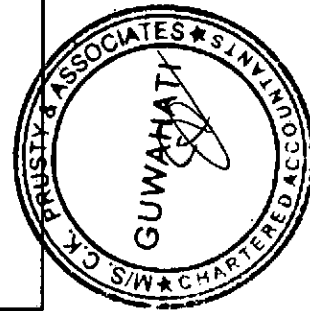
8
A.O.C. - 2014
Assistant Director (Finance),
Tripura State AIDS Control Society,
Agartala, Tripura (West).

29/08/2014
District Director,
Tripura State AIDS Control Society
Agartala, Tripura.

Operational Expenses

Schedule 27

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Operational Expenses	95,352.00	0.00
Travelling Expenses	1,654,612.00	937,418.00
Telephone/Communication Expenses	127,726.00	134,179.00
Bank Charges	0.00	914.00
Miscellaneous Expenses	846,907.00	639,690.00
Printing & Stationery	98,778.00	99,810.00
Advertisement (Other than IEC)	480,962.00	113,940.00
Water and Electricity Charges	176,046.00	138,892.00
Audit Fees	281,832.00	264,046.00
Legal Expenses	13,175.00	46,200.00
Postage/Courier	17,826.00	0.00
Quality Assessment	45,863.00	54,603.00
Other Administration Cost	11,076.00	3,447.00
Contractual Services - Companies	811,293.00	726,743.00
Contingency	17,660.00	269,919.00
Total	4,679,108.00	3,429,801.00

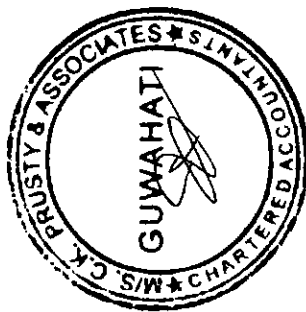


[Signature]
 22-07-2014
Assistant Director (Finance)
 Tripura State AIDS Control Society,
 Agartala, Tripura (West).

[Signature]
 22/07/2014
Project Director,
 Tripura State AIDS Control Society
 Agartala, Tripura.

Balance with Bank Schedule 31

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
NEW DBS Bank Code	12,236,470.35	11,595,261.35
Total	12,236,470.35	11,595,261.35



8/08/2014
Assistant Director (Finance),
Tripura State AIDS Control Society,
Agartala, Tripura (West).

09/08/2014
Project Director,
Tripura State AIDS Control Society
Agartala, Tripura.

57
TRIPURA STATE AIDS CONTROL SOCIETY

Akhaura Road, Opp. of I. G. M Hospital

Agartala, West Tripura

GFATM ROUND-II Programme

AUDIT REPORT

FOR THE PERIOD FROM 01/04/2013 TO 31/03/2014



C. K. PRUSTY & ASSOCIATES

Chartered Accountants

Rajani Kanta Goswami Path, H.No-37,

Opp:- UBI Lalganesh Br., Lalganesh,

Guwahati-781 034, Assam.

Ph: 0361-2472929, Mobile: +91-99547 09753

Email: abhijit_fca@icai.org

Website: www.caprusty.com



AUDIT REPORT

To the Members of Tripura State AIDS Control Society, Agartala

1. We have audited the accompanying financial statement comprising of Balance Sheet as at 31st March 2014 of GFATM ROUND-II fund programme of the Tripura State AIDS Control Society, Agartala, West Tripura and the Receipts & Payments Account and the Income & Expenditure Account for the year ended on that date. These Financial Statements are the responsibility of the Organization Management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conduct our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining on a test basis, evidence supporting the amount and disclosures in the financial statements. An audit also includes assessing the accounting principles used the significant estimates made by the management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. In our opinion the accompanying statement referred to above give a true a fair view of cash receipts and disbursement of the programme for the year ended 31st March 2014 and cumulatively since inception of the programme in accordance with the standard prescribed by the ICAI.
4. Further, subject to our observation in annexure-"A" annexed hereto, in our opinion and to the best of our information and according to the explanation given to us, the said financial statements give the information required and exhibit a true and fair view in conformity with the generally accepted accounting principle;
 - a) In case of the Balance Sheet of the State of Affairs of the GFATM ROUND-II fund programme of the Tripura State AIDS Control Society, Agartala, West Tripura as at 31st March 2014;
 - b) In case of income & Expenditure Account, of the Income & Expenditure for the year ended on that date and;
 - c) In case of Receipts and Payment Account, of the Receipts and Payments for the year ended on that date.

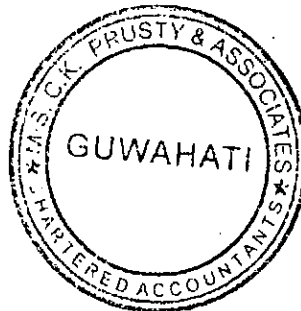
R. K Goswami Path, H.No:-37, Lalganesh, Guwahati-34, Mobile: +91-99547-09753
Phone: (0361) 247-2929 (O), e-mail: abhijit_fca@icai.org, Website: www.caprusty.com

Branches at - AMBALA, BANGALORE, BHILWARE, BHUBANESWAR, CHENNAI, ERODE, JAMSHEDPUR, KOLKATA, PUNE, RANCHI



5. We further report that,

- With respect to IFRS, adequate supporting documentations have been maintained to support the IFRS;
- Which expenditure are eligible for financing under the credit/Grant Agreement;
- Procurement of goods and service has been carried out subject to our observation in "Annexure-A" annexed hereto, as per the procurement manual issued by the NACO, Govt. of India and NGO/CBO Guidelines.



For C. K. Prusty & Associates
Chartered Accountants
FRN:-323220E

CA. Prasanta Kr. Karek, Partner
Membership Number:- 415312

Place : Guwahati
Date : 14/08/2014



C.K.Prusty & Associates

Chartered Accountants⁴⁷

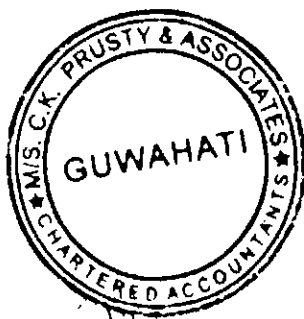
AUDIT OBSERVATION ANNEXED WITH THE AUDIT REPORT

Annexure:-A

Procurement

1. It has been observed that the society has not been followed the Transparent Procurement Policy e.g
 - a. File no. F-3(5-16)/proc/TSACS/2009-10/Sub-1/2276-2281 dt. 20-06-2013, Dell desktop purchased from TSCCFL @ Rs. 33,978+5% VAT but as per DGS&D rate given in P-54 (in file) is @ Rs.32,359.60 for 11 nos, therefore we payment extra Rs.36,491.4 to TSCCFL.

Place : Guwahati
Date : 14/08/2014



For C. K. Prusty & Associates
Chartered Accountants
FRN:-323220E

CA. Prasanta Kr. Karek, Partner
Membership Number:- 415312

Tripura SACS - GLOBAL FUND RCC-II



Tripura State AIDS Control Society Health & Family Welfare Department Akhaura Road,, Agartala - 799001

National AIDS Control Project - Phase III

Utilisation Certificate

Certified that an amount of Rs. 9,583,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year 2013-14 vide letter No. given below and opening Cash/Bank Balance Rs. 246,227.00 (and Current Liabilities of Rs.0.00)and outstanding Advances for Rs. 5,010.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 67,549.00. a sum of Rs. 9,204,022.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 644,798.00 (and Current Liabilities of Rs. 0.00)and outstanding advances of Rs.52,966.00. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year .

Sl. No.	Sanction letter Number and Date	Amount
1.	M.18017/6/2013-NACO(RCC-II)(NE SACS) Dated, 3 rd July, 2013	Rs.46,71,000.00
2.	M.18017/6/2013-NACO(RCC-II)(NE SACS) Dated 27 th September, 2013	Rs.49,12,000.00
	Total	9,583,000.00

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

Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

Countersigned

(Chartered Accountant)



N. NASKAR
Under Secretary
Deptt. of AIDS Control
Ministry of Health & Family Welfare

(Project Director)

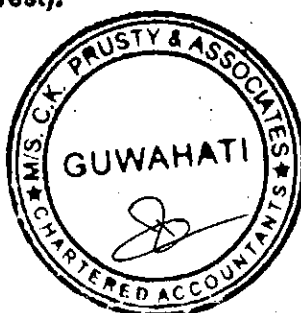
Project Director,
State AIDS Control Society
Agartala, Tripura.

45

Opening balance of Net Current Assets	Amount (Rs.)
Bank 2	246,227.00
Advance to District Authorities	5,010.00
	<u>251,237.00</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	9,583,000.00
	<u>9,583,000.00</u>
Utilisation of funds	Amount (Rs.)
Training	516,288.00
Salary	5,757,286.00
Vehicle Maintenance	2,826.00
Travelling Expenses	9,889.00
Monitoring & Evaluation (SIMS)	127,958.00
Expenses on ICTC centre set up and maintenance	1,749,826.00
Review Meeting and Supervision of Councillors	2,500.00
Equipment (Other)	90,000.00
Vehicles	887,449.00
Office Equipment	60,000.00
	<u>9,204,022.00</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Interest from Bank	67,549.00
	<u>67,549.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
Bank 2	644,798.00
Advance to District Authorities	52,966.00
	<u>697,764.00</u>

P
09.08.2014
Assistant Director (Finance),
Tripura State AIDS Control Society,
Agartala, Tripura (West).

h
09/8/2014
Project Director,
Tripura State AIDS Control Society
Agartala, Tripura.





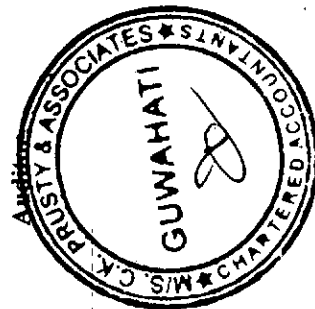
Tripura State AIDS Control Society Health & Family Welfare Department Akhaura Road,, Agartala - 799001

National AIDS Control Project - Phase III

Balance Sheet

For The Period From : 01-Apr-2013 To :31-Mar-2014

Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
251,237.00	GENERAL FUND	01	697,764.00	148,635.00	FIXED ASSETS	02	1,186,084.00
148,635.00	FIXED ASSET FUND		1,186,084.00		CURRENT ASSETS, LOANS AND ADVANCES		
				246,227.00	CURRENT ASSETS	0301	644,798.00
				5,010.00	LOANS AND ADVANCES	0401	52,966.00
399,872.00			1,883,848.00	399,872.00			1,883,848.00



P. 09.08.2014
RC/EM/EC
Assistant Director (Finance),
Tripura State AIDS Control Society,
Agartala, Tripura (West).

61-09-09/2014
Project Director,
Project Director,
Tripura State AIDS Control Society
Agartala, Tripura.

49

General Fund

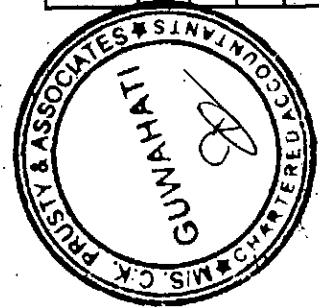
Schedule 01

Figures in Rupees		Figures in Rupees	
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)	
Opening grant in aid	251,237.00	1,719,238.00	
Add: Received during the year			
Grant from NACO to SACS	9,583,000.00	6,245,000.00	
Less: Utilised during the year			
Grants utilised to the extent of revenue expenditure	8,099,024.00	7,713,001.00	
Grants utilised to the extent of fixed asset expenditure	1,037,449.00	0.00	
Closing grant in aid	697,764.00	251,237.00	

Fixed Asset

Schedule 02

Figures in Rupees		Figures in Rupees	
Particulars	Opening Balance	Addition	Deletion
Equipment (Other) (2204)	148,635.00	90,000.00	0.00
Office Equipment (2206)	0.00	60,000.00	0.00
Vehicles (2205)	0.00	887,449.00	0.00
Grand Total	148,635.00	1,037,449.00	0.00

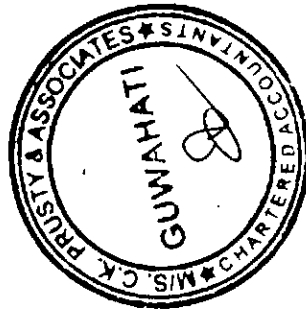


Schedule 03

Funds from Other Sources

Figures in Rupees

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



P 29.08.2014
 Assistant Director,
 Tripura State AIDS Control Society,
 Agartala, Tripura (West).

h 29/8/2014
 Project Director,
 Tripura State AIDS Control Society,
 Agartala, Tripura.

CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank 2	644,798.00	246,227.00
Total	644,798.00	246,227.00

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to District Authorities	52,966.00	5,010.00
Total	52,966.00	5,010.00



19.08.2014
 Assistant Director (Finance),
 Tripura State AIDS Control Society,
 Agartala, Tripura (West).

09/08/2014
 Project Director,
 Tripura State AIDS Control Society
 Agartala, Tripura.

Tripura SACS - GLOBAL FUND RCC-II

Tripura State AIDS Control Society Health & Family Welfare Department Akhaura Road,, Agartala - 799001

National AIDS Control Project - Phase III

Income And Expenditure Account

For The Period From : 01-Apr-2013 To :31-Mar-2014

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
0.00	Monitoring & Evaluation (SIMS)		127,958.00	68,222.00	Other Income	28	67,549.00
789,682.00	Training and Workshops	08	516,288.00	7,713,001.00	Grants utilised to the extent of revenue expenditure		8,099,024.00
5,448,962.00	Salary (Pay and Allowances)	13	5,757,286.00				
1,429,990.00	Maintenance Costs	14	1,752,652.00				
112,589.00	Operational Expenses	15	12,389.00				
<u>7,781,223.00</u>			<u>8,166,573.00</u>	<u>7,781,223.00</u>			<u>8,166,573.00</u>



87.08.2014
 Assistant Director (Finance)
 Tripura State AIDS Control Society,
 Agartala, Tripura (West).

87.08.2014
 Project Director,
 Tripura State AIDS Control Society
 Agartala, Tripura.

Other Income

Schedule 28

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Interest from Bank	67,549.00	68,222.00
Total	67,549.00	68,222.00

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	516,288.00	789,682.00
Total	516,288.00	789,682.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	5,757,286.00	5,448,962.00
Total	5,757,286.00	5,448,962.00



19.08.2014

39

Maintenance Costs

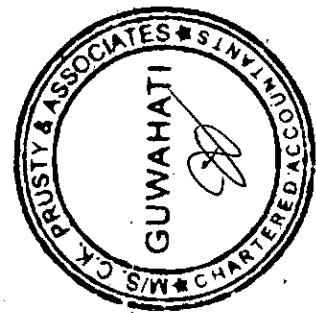
Schedule 14

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Equipment Maintenance	0.00	90,000.00
Vehicle Maintenance	2,826.00	0.00
Expenses on ICTC centre set up and maintenance	1,749,826.00	1,339,990.00
Total	1,752,652.00	1,429,990.00

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Travelling Expenses	9,889.00	1,860.00
Bank Charges	0.00	340.00
Review Meeting and Supervision of Councillors	2,500.00	110,389.00
Total	12,389.00	112,589.00



9.08.2014
[Signature]
 Assistant Director,
 Tripura State AIDS Control Society,
 Agartala, Tripura (West).

09/08/2014
[Signature]
 Project Director,
 Tripura State AIDS Control Society,
 Agartala, Tripura.

Receipt And Payment Account

For The Period From : 01-Apr-2013 To :31-Mar-2014

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
1,719,238.00	Opening Balance:			2,048,403.00	LOANS AND ADVANCES	17	1,933,332.00
	Balance with Bank	30	246,227.00	0.00	FIXED ASSETS	16	887,449.00
6,245,000.00	GENERAL FUND	29	9,583,000.00	286,668.00	Training and Workshops	20	185,374.00
68,222.00	Other Income	56	67,549.00	5,448,962.00	Salary (Pay and Allowances)	25	5,757,286.00
8,032,460.00			9,896,776.00	0.00	Maintenance Costs	26	463,628.00
				2,200.00	Operational Expenses	27	9,889.00
				0.00	Monitoring & Evaluation (SIMS)		15,020.00
				0.00	Closing Balance:		
				0.00	Cash in hand.		0.00
				246,227.00	Balance with Bank	31	644,798.00
				8,032,460.00			9,896,776.00



09.08.14

Assistant Director (Finance),

 Tripura State AIDS Control Society,

 Agartala, Tripura (West).

Project Director,

 Tripura State AIDS Control Society

 Agartala, Tripura.

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Grant from NACO to SACS	9,583,000.00	6,245,000.00
Total	9,583,000.00	6,245,000.00

Schedule 30

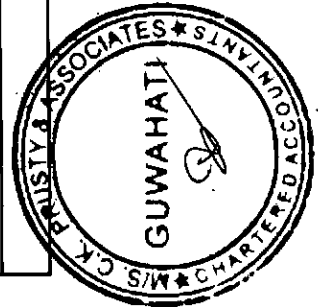
Balance with Bank

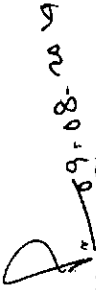
Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Bank 2	246,227.00	1,719,238.00
Total	246,227.00	1,719,238.00

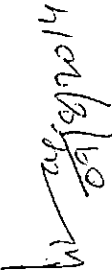
Schedule 56

Other Income

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Interest from Bank	67,549.00	68,222.00
Total	67,549.00	68,222.00




 19.08.2014
 Assistant Director (Finance),
 Tripura State AIDS Control Society,
 Agartala, Tripura (West).


 Project Director,
 Tripura State AIDS Control Society,
 Agartala, Tripura.

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Others	98,000.00	235,000.00
Advance to Staff	320,852.00	345,903.00
Advance to District Authorities	1,109,500.00	1,247,500.00
Advance to District Hospitals	404,980.00	220,000.00
Total	1,933,332.00	2,048,403.00

FIXED ASSETS

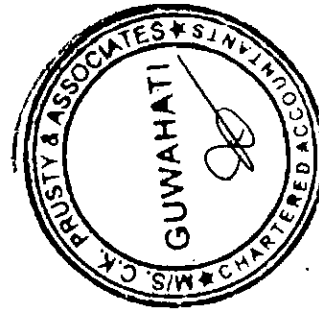
Schedule 16

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Vehicles	887,449.00	0.00
Total	887,449.00	0.00

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	185,374.00	286,668.00
Total	185,374.00	286,668.00



P. 09.08.2014
Assistant Director (Finance),
Tripura State AIDS Control Society,
Agartala, Tripura (West).

09/08/2014
Project Director,
Tripura State AIDS Control Society
Agartala, Tripura.

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	5,757,286.00	5,448,962.00
Total	5,757,286.00	5,448,962.00

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Vehicle Maintenance	2,826.00	0.00
Expenses on ICTC centre set up and maintenance	460,802.00	0.00
Total	463,628.00	0.00

Operational Expenses

Schedule 27

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Travelling Expenses	9,889.00	1,860.00
Bank Charges	0.00	340.00
Total	9,889.00	2,200.00



P. 29.08.2014
Assistant Director (Finance),
Tripura State AIDS Control Society,
Agartala, Tripura (West).

6/2/2014
Project Director,
Tripura State AIDS Control Society
Agartala, Tripura.

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank 2	644,798.00	246,227.00
Total	644,798.00	246,227.00



P. 29.08.2014
 Assistant Director,
 Tripura State AIDS Control Society,
 Agartala, Tripura (West).

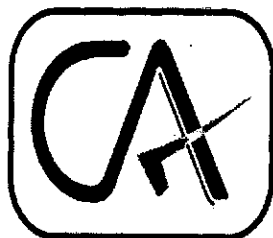
26/8/2014
 Project Director,
 Tripura State AIDS Control Society,
 Agartala, Tripura.

TRIPURA STATE AIDS CONTROL SOCIETY
Akhaura Road, Opp. of I. G. M Hospital
Agartala, West Tripura

GFATM ROUND-VII Programme

AUDIT REPORT

FOR THE PERIOD FROM 01/04/2013 TO 31/03/2014



C. K. PRUSTY & ASSOCIATES

Chartered Accountants

Rajani Kanta Goswami Path, H.No-37,

Opp:- UBI Lalganesh Br., Lalganesh,

Guwahati-781 034, Assam.

Ph: 0361-2472929, Mobile: +91-99547 09753

Email: abhijit_fca@icai.org

Website: www.caprusty.com



AUDIT REPORT

To the Members of Tripura State AIDS Control Society, Agartala

1. We have audited the accompanying financial statement comprising of Balance Sheet as at 31st March 2014 of GFATM ROUND-VII fund programme of the Tripura State AIDS Control Society, Agartala, West Tripura and the Receipts & Payments Account and the Income & Expenditure Account for the year ended on that date. These Financial Statements are the responsibility of the Organization Management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conduct our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining on a test basis, evidence supporting the amount and disclosures in the financial statements. An audit also includes assessing the accounting principles used the significant estimates made by the management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. In our opinion the accompanying statement referred to above give a true a fair view of cash receipts and disbursement of the programme for the year ended 31st March 2014 and cumulatively since inception of the programme in accordance with the standard prescribed by the ICAI.
4. Further, in our opinion and to the best of our information and according to the explanation given to us, the said financial statements give the information required and exhibit a true and fair view in conformity with the generally accepted accounting principle;
 - a) In case of the Balance Sheet of the State of Affairs of the GFATM ROUND-VII fund programme of the Tripura State AIDS Control Society, Agartala, West Tripura as at 31st March 2014;
 - b) In case of income & Expenditure Account, of the Income & Expenditure for the year ended on that date and;
 - c) In case of Receipts and Payment Account, of the Receipts and Payments for the year ended on that date.

R. K Goswami Path, H.No:-37, Lalganesh, Guwahati-34, Mobile: +91-99547-09753
Phone: (0361) 247-2929 (O), e-mail: abhijit_fca@icai.org, Website: www.caprusty.com

Branches at - AMBALA, BANGALORE, BHILWARE, BHUBANESWAR, CHENNAI, ERODE, JAMSHEDPUR, KOLKATA, PUNE, RANCHI



5. We further report that,

- a) With respect o IFRS, adequate supporting documentations have been maintained to support the IFRS;
- b) Which expenditure are eligible for financing under the credit/Grant Agreement;
- c) Procurement of goods and service has been carried out subject to our observation in "Annexure-A" annexed hereto, as per the procurement manual issued by the NACO, Govt. of India and NGO/CBO Guidelines.



Place : Guwahati
Date : 14/08/2014

For C. K. Prusty & Associates
Chartered Accountants
FRN:-323220E

CA. Prasanta Kr. Karek, Partner
Membership Number:- 415312

Utilisation Certificate

Certified that an amount of Rs. **3,134,000.00** received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year 2013-14 vide letter No. given below and opening Cash/Bank Balance Rs. **2,042,231.00** (and Current Liabilities of Rs.0.00)and outstanding Advances for Rs. **0.00** on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. **88,023.00**. a sum of Rs. **4,951,052.00** has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. **313,202.00** (and Current Liabilities of Rs. **0.00**)and outstanding advances of Rs.0.00. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year .

Sl. No.	Sanction letter Number and Date	Amount
1.	M.18017/07/2013-NACO (GFATM Rd-VII) (NE SACS), Dated 3rd July, 2013.	Rs. 5,46,000.00
2.	M.18017/07/2013-NACO (NE SACS), Dated 27th September, 2013.	Rs. 25,88,000.00
	Total	3,134,000.00

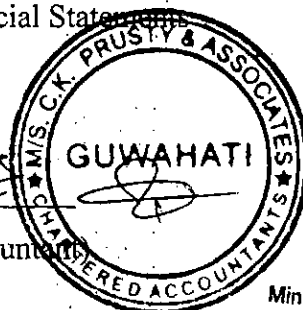
2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statement

Countersigned

(Chartered Accountant)



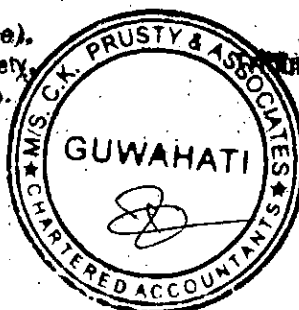
S. N. NASKAR
Under Secretary
Deptt. of AIDS Control
Ministry of Health & Family Welfare

(Project Director)

Project Director,
Tripura State AIDS Control Society
Agartala, Tripura.

Opening balance of Net Current Assets	Amount (Rs.)
Bank Round 7	2,042,231.00
	<u>2,042,231.00</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	3,134,000.00
	<u>3,134,000.00</u>
Utilisation of funds	Amount (Rs.)
IEC	596,968.00
Operational Expenses	51,918.00
Training	268,420.00
Salary	3,122,750.00
Equipment Maintenance	12,000.00
Building Maintenance	6,000.00
Travelling Expenses	653,300.00
Rent, Rates & Taxes	60,000.00
Telephone/Communication Expenses	37,200.00
Miscellaneous Expenses	19,334.00
Printing & Stationery	30,000.00
Monitoring & Evaluation (SIMS)	56,006.00
Water and Electricity Charges	7,200.00
Postage/Courier	90.00
Red Ribbon Clubs/Youth Friendly Clubs	14,932.00
PLHA Expenses	14,934.00
	<u>4,951,052.00</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Interest from Bank	88,023.00
	<u>88,023.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
Bank Round 7	313,202.00
	<u>313,202.00</u>

09-08-2014
 Assistant Director (Finance),
 Tripura State AIDS Control Society,
 Agartala, Tripura (West).



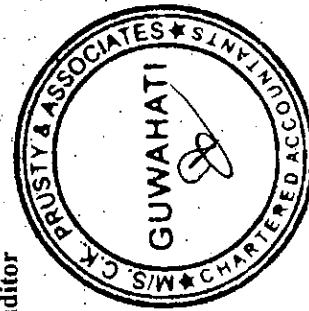
09/08/2014
 Project Director,
 Tripura State AIDS Control Society,
 Agartala, Tripura.

Balance Sheet

For The Period From : 01-Apr-2013 To :31-Mar-2014

Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
2,042,231.00	GENERAL FUND	01	313,202.00	477,145.00	FIXED ASSETS	02	477,145.00
477,145.00	FIXED ASSET FUND		477,145.00		CURRENT ASSETS, LOANS AND ADVANCES		
2,519,376.00			790,347.00	2,042,231.00	CURRENT ASSETS	0301	313,202.00
				2,519,376.00			790,347.00

Auditor



EC/EM/PO
Assistant Director (Finance),
Tripura State AIDS Control Society,
Agartala, Tripura (West).

Project Director

Project Director,
Tripura State AIDS Control Society,
Agartala, Tripura.

General Fund

Schedule 01

Figures in Rupees	
Particulars	As at 31-Mar-14 (Rs.)
Opening grant in aid	7,078,271.00
Add: Received during the year	
Grant from NACO to SACS	4,730,000.00
Less: Utilised during the year	
Grants utilised to the extent of revenue expenditure	9,655,036.00
Grants utilised to the extent of fixed asset expenditure	111,004.00
Closing grant in aid	2,042,231.00

Fixed Asset

Schedule 02

Figures in Rupees				
Particulars	Opening Balance	Addition	Deletion	Closing Balance
Equipment (Other) (2204)	437,645.00	0.00	0.00	437,645.00
Furniture, Fixtures & Supplies (2202)	39,500.00	0.00	0.00	39,500.00
Grand Total	477,145.00	0.00	0.00	477,145.00



Assistant Director (Finance),
Tripura State AIDS Control Society,
Agartala, Tripura (West).

26
22/08/2014

Funds from Other Sources

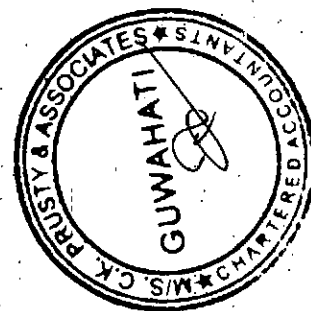
Schedule 03

Figures in Rupees				
Particulars	Opening Balance	Grant Received	Grant Utilised/ Refunded	Closing Balance
Grand Total				

CURRENT ASSETS

Schedule 0301

Figures in Rupees		
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank Round 7	313,202.00	2,042,231.00
Total	313,202.00	2,042,231.00



P. D. B. N. A.
 Assistant Director (Finance),
 Tripura State AIDS Control Society,
 Agartala, Tripura (West).

24/8/2014
 Project Director,
 Tripura State AIDS Control Society,
 Agartala, Tripura.

Tripura SACS - GLOBAL FUND VII

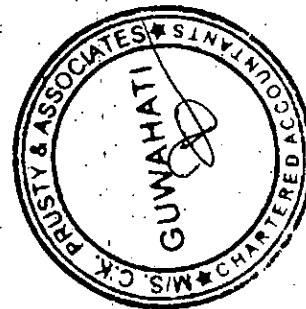
Tripura State AIDS Control Society Health & Family Welfare Department Akhaura Road,, Agartala - 799001

National AIDS Control Project - Phase III

Income And Expenditure Account

For The Period From : 01-Apr-2013 To :31-Mar-2014

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
327,669.00	IEC		596,968.00	149,507.00	Other Income	28	88,023.00
133,900.00	Monitoring & Evaluation (SIMS)		56,006.00	9,655,036.00	Grants utilised to the extent of revenue expenditure		4,863,029.00
395,017.00	Training and Workshops	08	283,352.00				
6,913,865.00	Salary (Pay and Allowances)	13	3,122,750.00				
47,716.00	Maintenance Costs	14	18,000.00				
1,986,376.00	Operational Expenses	15	873,976.00				
9,804,543.00			4,951,052.00	9,804,543.00			4,951,052.00



29.08.2014
 Assistant Director (Finance),
 Tripura State AIDS Control Society,
 Agartala, Tripura (West).

29/8/2014
 Project Director,
 Tripura State AIDS Control Society,
 Agartala, Tripura.

Other Income

Schedule 28

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Interest from Bank	88,023.00	149,507.00
Total	88,023.00	149,507.00

Training and Workshops

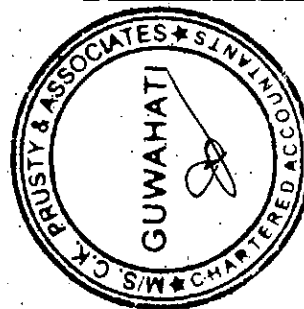
Schedule 08

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	268,420.00	363,842.00
Red Ribbon Clubs/Youth Friendly Clubs	14,932.00	31,175.00
Total	283,352.00	395,017.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	3,122,750.00	6,913,865.00
Total	3,122,750.00	6,913,865.00



22/08/2014

Maintenance Costs

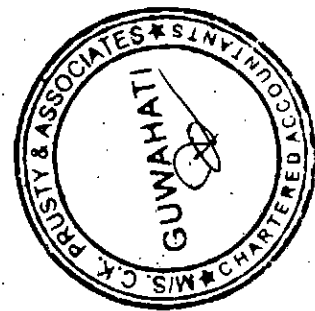
Schedule 14

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Equipment Maintenance	12,000.00	28,699.00
Building Maintenance	6,000.00	19,017.00
Total	18,000.00	47,716.00

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Operational Expenses	51,918.00	103,236.00
Travelling Expenses	653,300.00	1,476,029.00
Rent, Rates & Taxes	60,000.00	153,607.00
Telephone/Communication Expenses	37,200.00	76,954.00
Bank Charges	0.00	22.00
Miscellaneous Expenses	19,334.00	63,503.00
Printing & Stationery	30,000.00	78,090.00
Water and Electricity Charges	7,200.00	16,738.00
Postage/Courier	90.00	517.00
PLHA Expenses	14,934.00	17,680.00
Total	873,976.00	1,986,376.00



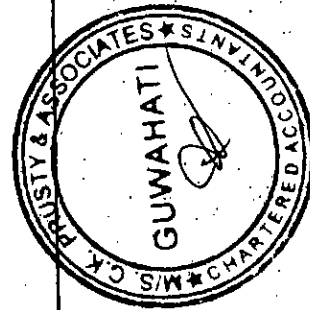
22.08.2014

22.08.2014

Receipt And Payment Account

For The Period From : 01-Apr-2013 To :31-Mar-2014

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
5,365,227.00	Opening Balance:			4,314,944.00	LOANS AND ADVANCES	17	4,864,008.00
272,331.00	Balance with Bank	30	2,042,231.00	111,004.00	FIXED ASSETS	16	0.00
47,053.00	IEC		0.00	54,161.00	Training and Workshops	20	0.00
4,730,000.00	Monitoring & Evaluation (SIMS)		0.00	3,273,992.00	Salary (Pay and Allowances)	25	0.00
803.00	GENERAL FUND	29	3,134,000.00	20,747.00	Maintenance Costs	26	0.00
149,507.00	Operational Expenses	43	0.00	747,842.00	Operational Expenses	27	0.00
10,564,921.00	Other Income	56	88,023.00	0.00	IEC		46,968.00
			5,264,254.00	0.00	Monitoring & Evaluation (SIMS)		40,076.00
				2,042,231.00	Closing Balance:		
				10,564,921.00	Balance with Bank	31	313,202.00
							5,264,254.00



22/08/2014
Assistant Director (Finance),
Tripura State AIDS Control Society,
Agartala, Tripura (West).

22/08/2014
Project Director,
Tripura State AIDS Control Society,
Agartala, Tripura.

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Grant from NACO to SACS	3,134,000.00	4,730,000.00
Total	3,134,000.00	4,730,000.00

Schedule 30

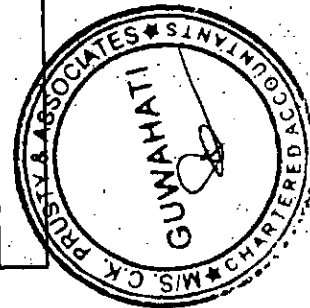
Balance with Bank

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Bank Round 7	2,042,231.00	5,365,227.00
Total	2,042,231.00	5,365,227.00

Schedule 43

Operational Expenses

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Postage/Courier	0.00	803.00
Total	0.00	803.00



27.08.2014
 Assistant Director (Finance),
 Tripura State AIDS Control Society,
 Agartala, Tripura (West).

29/8/2014
 Project Director,
 Tripura State AIDS Control Society,
 Agartala, Tripura.

Schedule 56

Other Income

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Interest from Bank	88,023.00	149,507.00
Total	88,023.00	149,507.00

Schedule 17

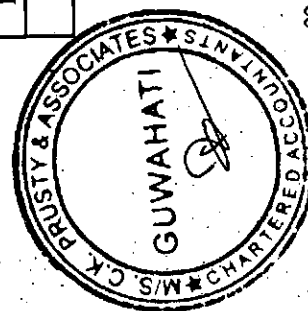
LOANS AND ADVANCES

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to NGOs	4,864,008.00	4,314,944.00
Total	4,864,008.00	4,314,944.00

Schedule 16

FIXED ASSETS

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Furniture, Fixtures & Supplies	0.00	39,500.00
Equipment (Other)	0.00	71,504.00
Total	0.00	111,004.00



26.08.2014
Assistant Director (Finance),
Tripura State AIDS Control Society,
Agartala, Tripura (West).

26/8/2014
Project Director,
Tripura State AIDS Control Society

Schedule 20
Training and Workshops

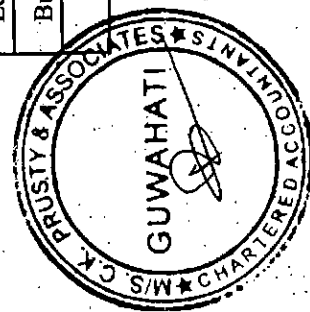
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	0.00	36,986.00
Red Ribbon Clubs/Youth Friendly Clubs	0.00	17,175.00
Total	0.00	54,161.00

Schedule 25
Salary (Pay and Allowances)

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	0.00	3,273,992.00
Total	0.00	3,273,992.00

Schedule 26
Maintenance Costs

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Equipment Maintenance	0.00	7,730.00
Building Maintenance	0.00	13,017.00
Total	0.00	20,747.00



28.08.2014
 Assistant Director (Finance),
 Tripura State AIDS Control Society,
 Agartala, Tripura (West).

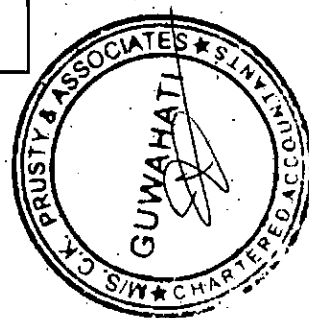
Project Director,
 Tripura State AIDS Control Society,
 Agartala, Tripura.

Schedule 27
Operational Expenses

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Operational Expenses	0.00	37,108.00
Travelling Expenses	0.00	493,742.00
Rent, Rates & Taxes	0.00	93,607.00
Telephone/Communication Expenses	0.00	28,881.00
Bank Charges	0.00	22.00
Miscellaneous Expenses	0.00	39,803.00
Printing & Stationery	0.00	41,682.00
Water and Electricity Charges	0.00	9,317.00
PLHA Expenses	0.00	3,680.00
Total	0.00	747,842.00

Schedule 31
Balance with Bank

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank Round 7	313,202.00	2,042,231.00
Total	313,202.00	2,042,231.00



[Signature] 09.08.2014
Assistant Director (Finance),
Tripura State AIDS Control Society,
Agartala, Tripura (West).

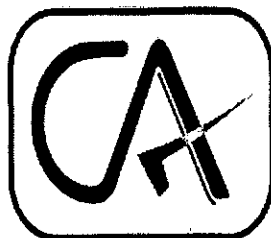
[Signature] 09/08/2014
Project Director,
Tripura State AIDS Control Society,
Agartala, Tripura.

16
TRIPURA STATE AIDS CONTROL SOCIETY
Akhaura Road, Opp. of I. G. M Hospital
Agartala, West Tripura

GFATM ROUND-IV Programme

AUDIT REPORT

FOR THE PERIOD FROM 01/04/2013 TO 31/03/2014



C. K. PRUSTY & ASSOCIATES

Chartered Accountants

Rajani Kanta Goswami Path, H.No-37,

Opp:- UBI Lalganesh Br., Lalganesh,

Guwahati-781 034, Assam.

Ph: 0361-2472929, Mobile: +91-99547 09753

Email: abhijit_fca@icai.org

Website: www.caprusty.com



AUDIT REPORT

To the Members of Tripura State AIDS Control Society, Agartala

1. We have audited the accompanying financial statement comprising of Balance Sheet as at 31st March 2014 of GFATM ROUND-IV fund programme of the Tripura State AIDS Control Society, Agartala, West Tripura and the Receipts & Payments Account and the Income & Expenditure Account for the year ended on that date. These Financial Statements are the responsibility of the Organization Management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conduct our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining on a test basis, evidence supporting the amount and disclosures in the financial statements. An audit also includes assessing the accounting principles used the significant estimates made by the management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. In our opinion the accompanying statement referred to above give a true a fair view of cash receipts and disbursement of the programme for the year ended 31st March 2014 and cumulatively since inception of the programme in accordance with the standard prescribed by the ICAI.
4. Further, in our opinion and to the best of our information and according to the explanation given to us, the said financial statements give the information required and exhibit a true and fair view in conformity with the generally accepted accounting principle;
 - a) In case of the Balance Sheet of the State of Affairs of the GFATM ROUND-IV fund programme of the Tripura State AIDS Control Society, Agartala, West Tripura as at 31st March 2014;
 - b) In case of income & Expenditure Account, of the Income & Expenditure for the year ended on that date and;
 - c) In case of Receipts and Payment Account, of the Receipts and Payments for the year ended on that date.

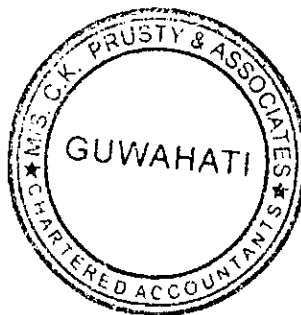
R. K Goswami Path, H.No:-37, Lalganesh, Guwahati-34, Mobile: +91-99547-09753
Phone: (0361) 247-2929 (O), e-mail: abhijit_fca@icai.org, Website: www.caprusty.com

Branches at - AMBALA, BANGALORE, BHILWARE, BHUBANESWAR, CHENNAI, ERODE, JAMSHEDPUR, KOLKATA, PUNE, RANCHI



5. We further report that,

- a) With respect o IFRS, adequate supporting documentations have been maintained to support the IFRS;
- b) Which expenditure are eligible for financing under the credit/Grant Agreement;
- c) Procurement of goods and service has been carried out subject to our observation in "Annexure-A" annexed hereto, as per the procurement manual issued by the NACO, Govt. of India and NGO/CBO Guidelines.



Place : Guwahati
Date : 14/08/2014

For C. K. Prusty & Associates
Chartered Accountants
FRN:-323220E

CA. Prasanta Kr. Karek, Partner
Membership Number:- 415312

Utilisation Certificate

Certified that an amount of Rs. 710,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year 2013-14 vide letter No. given below and opening Cash/Bank Balance Rs. 1,180,421.00 (and Current Liabilities of Rs.0.00)and outstanding Advances for Rs. 0.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 37,592.00. a sum of Rs. 1,556,366.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 371,647.00 (and Current Liabilities of Rs. 0.00)and outstanding advances of Rs.0.00. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year .

Sl. No.	Sanction letter Number and Date	Amount
1.	M.18017/8/2013-NACO(F), Dated 28 th September, 2013	Rs.7,10,000.00
	Total	710,000.00

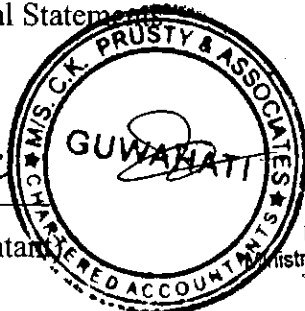
2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

Countersigned

(Chartered Accountant)



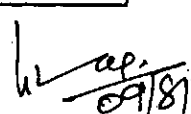
S. N. NASKAR
Under Secretary
Deptt. of AIDS Control
Ministry of Health & Family Welfare

(Project Director)

Project Director,
Tripura State AIDS Control Society
Agartala, Tripura.

Opening balance of Net Current Assets	Amount (Rs.)
Bank 4	1,180,421.00
	<u>1,180,421.00</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	710,000.00
	<u>710,000.00</u>
Utilisation of funds	Amount (Rs.)
OI Drugs	28,515.00
IEC	50,000.00
Operational Expenses	50,000.00
Training	102,459.00
Salary	1,016,043.00
Contingency	244,349.00
Consumable Items	50,000.00
Office Equipment	15,000.00
	<u>1,556,366.00</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Interest from Bank	37,592.00
	<u>37,592.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
Bank 4	371,647.00
	<u>371,647.00</u>


 09.08.2014
 Assistant Director (Finance),
 Tripura State AIDS Control Society,
 Agartala, Tripura (West).


 09/8/2014
 Project Director,
 Tripura State AIDS Control Society,
 Agartala, Tripura.



Balance Sheet

For The Period From : 01-Apr-2013 To :31-Mar-2014

Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
1,180,421.00	GENERAL FUND	01	371,647.00	5,808,300.00	FIXED ASSETS	02	5,823,300.00
5,808,300.00	FIXED ASSET FUND		5,823,300.00		CURRENT ASSETS, LOANS AND ADVANCES		
6,988,721.00			6,194,947.00	1,180,421.00	CURRENT ASSETS	0301	371,647.00
				6,988,721.00			6,194,947.00



Auditor

29.08.2014
FC/FM/FG

Assistant Director,
Tripura State AIDS Control Society,
Agartala, Tripura (West).

Project Director

Project Director,
Tripura State AIDS Control Society
Agartala, Tripura.

General Fund

Schedule 01

Figures in Rupees

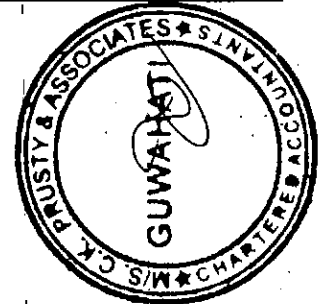
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Opening grant in aid	1,180,421.00	1,769,699.00
Add: Received during the year		
Grant from NACO to SACS	710,000.00	3,282,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	1,503,774.00	3,871,278.00
Grants utilised to the extent of fixed asset expenditure	15,000.00	0.00
Closing grant in aid	371,647.00	1,180,421.00

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Civil Works (2201)	3,450,531.00	0.00	0.00	3,450,531.00
Furniture, Fixtures & Supplies (2202)	1,150,049.00	0.00	0.00	1,150,049.00
Office Equipment (2206)	1,207,720.00	15,000.00	0.00	1,222,720.00
Grand Total	5,808,300.00	15,000.00	0.00	5,823,300.00



Funds from Other Sources

Schedule 03

Figures in Rupees

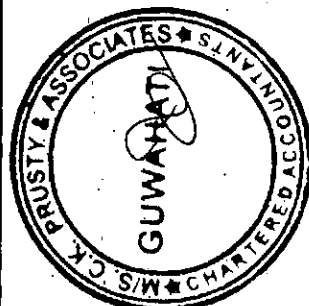
Particulars	Opening Balance	Grant Recieved	Grant Utilised/ Refunded	Closing Balance
Grand Total				

CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank 4	371,647.00	1,180,421.00
Total	371,647.00	1,180,421.00



P. 9.08.2014
 Assistant Director (Finance),
 Tripura State AIDS Control Society,
 Agartala, Tripura (West).

09/08/2014
 Project Director,
 Tripura State AIDS Control Society,
 Agartala, Tripura.

Income And Expenditure Account**For The Period From : 01-Apr-2013 To :31-Mar-2014**

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
50,000.00	IEC		50,000.00	88,918.00	Other Income	28	37,592.00
285,886.00	Kits and Other Lab Supplies	06	50,000.00	3,871,278.00	Grants utilised to the extent of revenue expenditure		1,503,774.00
9,996.00	Medicines	07	28,515.00				
70,867.00	Training and Workshops	08	102,459.00				
2,246,218.00	Salary (Pay and Allowances)	13	1,016,043.00				
503,780.00	Maintenance Costs	14	0.00				
793,449.00	Operational Expenses	15	294,349.00				
3,960,196.00			1,541,366.00	3,960,196.00			1,541,366.00



29.08.2014
 Assistant Director (Finance)
 Tripura State AIDS Control Society,
 Agartala, Tripura (West).

29/8/2014
 Project Director,
 Tripura State AIDS Control Society,
 Agartala, Tripura.

Other Income

Schedule 28

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Interest from Bank	37,592.00	88,918.00
Total	37,592.00	88,918.00

Kits and Other Lab Supplies

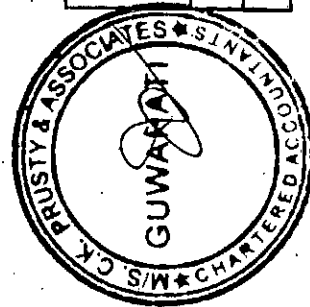
Schedule 06

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Other Lab. Supplies	0.00	235,886.00
Consumable Items	50,000.00	50,000.00
Total	50,000.00	285,886.00

Medicines

Schedule 07

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
OI Drugs	28,515.00	9,996.00
Total	28,515.00	9,996.00



29.08.2014

29/8/2014

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	102,459.00	70,867.00
Total	102,459.00	70,867.00

Salary (Pay and Allowances)

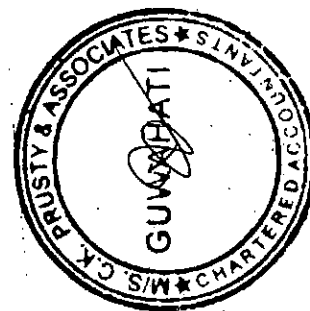
Schedule 13

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	1,016,043.00	2,246,218.00
Total	1,016,043.00	2,246,218.00

Maintenance Costs

Schedule 14

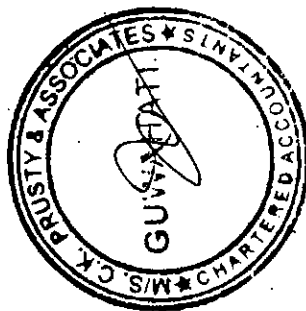
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Equipment Maintenance	0.00	24,000.00
Building Maintenance	0.00	240,000.00
Vehicle Maintenance	0.00	239,780.00
Total	0.00	503,780.00



Operational Expenses

Schedule 15

Particulars	As at 31-Mar-14 (Rs)	As at 31-Mar-13 (Rs)
Operational Expenses	50,000.00	50,000.00
Bank Charges	0.00	292.00
Water and Electricity Charges	0.00	123,715.00
Contingency	244,349.00	47,995.00
Local Conveyance	0.00	226,000.00
Food Expenses	0.00	345,447.00
Total	294,349.00	793,449.00



[Signature]
29.08.2014
Assistant Director
Tripura State AIDS Control Society,
Agartala, Tripura (West).

[Signature]
29/8/2014
Project Director
Tripura State AIDS Control Society,
Agartala, Tripura.

Tripura SACS - GLOBAL FUND RCC-IV

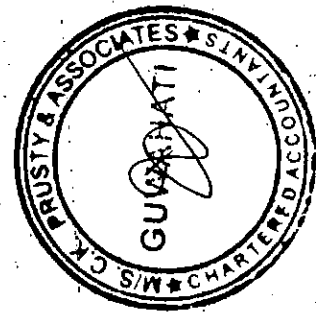
Tripura State AIDS Control Society Health & Family Welfare Department Akhaura Road,, Agartala - 799001

National AIDS Control Project - Phase III

Receipt And Payment Account

For The Period From : 01-Apr-2013 To :31-Mar-2014

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
0.00	Opening Balance:			3,265,778.00	LOANS AND ADVANCES	17	429,097.00
	Cash in hand		0.00	9,996.00	Medicines	19	28,515.00
1,769,699.00	Balance with Bank	30	1,180,421.00	45,912.00	Training and Workshops	20	82,711.00
3,282,000.00	GENERAL FUND	29	710,000.00	638,218.00	Salary (Pay and Allowances)	25	1,016,043.00
88,918.00	Other Income	56	37,592.00	292.00	Operational Expenses	27	0.00
5,140,617.00			1,928,013.00		Closing Balance:		
				0.00	Cash in hand		0.00
				1,180,421.00	Balance with Bank	31	371,647.00
				5,140,617.00			1,928,013.00



27.08.2014
Assistant Director (Finance),
Tripura State AIDS Control Society,
Agartala, Tripura (West).

27.08.2014
Project Director,
Tripura State AIDS Control Society,
Agartala, Tripura.

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Grant from NACO to SACS	710,000.00	3,282,000.00
Total	710,000.00	3,282,000.00

Balance with Bank

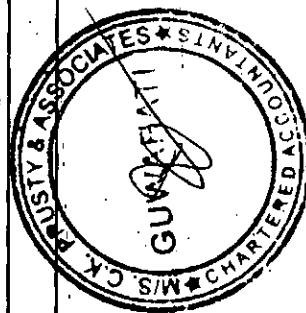
Schedule 30

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Bank 4	1,180,421.00	1,769,699.00
Total	1,180,421.00	1,769,699.00

Other Income

Schedule 56

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Interest from Bank	37,592.00	88,918.00
Total	37,592.00	88,918.00



28.08.2014
Assistant Director (Finance),
Tripura State AIDS Control Society,
Agartala, Tripura (West).

29/8/2014
Project Director
Tripura State AIDS Control Society
Agartala, Tripura.

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Others	97,349.00	0.00
Advance to NGOs	0.00	2,864,823.00
Advance to Staff	19,748.00	24,955.00
Advance to District Hospitals	312,000.00	376,000.00
Total	429,097.00	3,265,778.00

Medicines

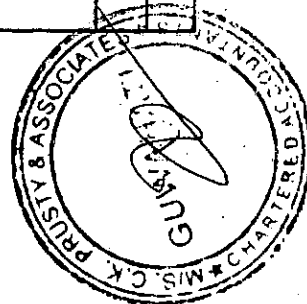
Schedule 19

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
OI Drugs	28,515.00	9,996.00
Total	28,515.00	9,996.00

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	82,711.00	45,912.00
Total	82,711.00	45,912.00



8/08/2014
Assistant Director (Finance),
Tripura State AIDS Control Society,
Agartala, Tripura (West).

2
Project Director,
Tripura State AIDS Control Society,
Agartala, Tripura.

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	1,016,043.00	638,218.00
Total	1,016,043.00	638,218.00

Operational Expenses

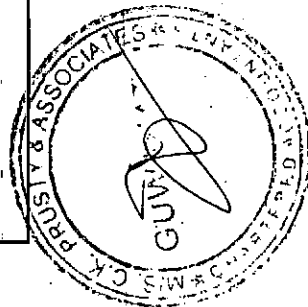
Schedule 27

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank Charges	0.00	292.00
Total	0.00	292.00

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank 4	371,647.00	1,180,421.00
Total	371,647.00	1,180,421.00



28.08.2014
Assistant Director (Finance),
Tripura State AIDS Control Society,
Agartala, Tripura (West).

28/8/2014
Project Director,
Tripura State AIDS Control Society
Agartala, Tripura.