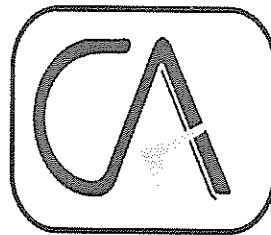


**TRIPURA STATE AIDS CONTROL SOCIETY**  
Akhaura Road, Opp. of I. G. M Hospital  
Agartala, West Tripura

# STATUTORY AUDIT REPORT

FOR THE PERIOD FROM 01/04/2014 TO 31/03/2015



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



# C.K. Prusty & Associates

## Chartered Accountants

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 31<sup>st</sup> March 2015 of GFATM Round-IV, GFATM Round-VII, GFATM Round-II, TI Pool Fund and New DBS for NACP-IV Fund under Tripura State AIDS Control Society, Agartala, West Tripura.

Sir,

We have audited the books of accounts and other records of Tripura State AIDS Control Society, Agartala, West Tripura for the Year ended 31<sup>st</sup> March 2015. This Management letter is 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:

- Cash basis of Accounting is being followed by the TSACS instead of Accrual basis.
- Depreciation on Fixed Assets has not been provided by TSACS.
- Inventory of Drugs and Fixed Assets received in kind not accounted for in financial terms by TSACS.
- 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, TI Pool Fund GFATM Round-IV, GFATM Round-VII, GFATM Round-II, and New DBS for NACP-IV Fund as directed by the NACO.



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## Chartered Accountants

**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 provided 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. Cheque issue register is also being maintained fund wise. In our opinion, TSACS should maintain manual ledger book, Journal Book/Register, Advance Register, Statutory Deduction and Bill Payment 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.

Under the programme New DBS for NACP-IV, an amount Rs. 2,19,88,000.00 has received from other sources and the same has been refunded during the year.

**7. Fixed Assets:**

- i. The Fixed Assets Register for the current year does not include all assets being maintained by the TSACS. The same has been maintained yearly basis.
- ii. The Fixed Assets of the TSACS has been physically verified by the management during the year under audit. However, the physical verification report doesn't include all details of assets and the same has also not been reconciled with respect to value.

**8. Issue relating to Accounting Software:**

The Accounting Software CPFMS appears to have faced the following short comes/deficiencies:



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# C.K. Prusty & Associates

## Chartered Accountants

- i. Final Accounts of TSACS of each fund for the year ended on 31<sup>st</sup> March 2015 such as Balance Sheet, Income & Expenditure Account and Receipts and Payment Accounts are prescribed as "Draft".
- ii. All Heads of Account in the Accounting Software CPFMS under the above mentioned Programme not in accordance with the Approved budget under Annual Action Plan for the year 2014-15. E.g under Pool Fund programme, heads of Account (i.e. a. Equipments b. Programme Cost, c. Service related Expenses d. Commodities and e. Documentation etc.) included in Annual Action Plan for the year 2014-2015, however the same hasn't included in Accounting Software CPFMS.

Hence, Management may like to take necessary steps, if deemed fit, 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. Internal Audit:**

Internal Audit of TSACS for second half of the FY 2014-15 (both TI Project Office e.g NGO and State office of TSACS) has not produced before us during our audit period. Therefore, we are unable comment on the effectiveness and outcome from that.

**11. 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.

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

*Abhijit Das*



Place : Guwahati  
Date : 26/06/2015

CA. Abhijit Das, Partner  
Membership Number:- 069522

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# C.K.Prusty & Associates

## Chartered Accountants

### AUDIT OBSERVATION ANNEXED WITH THE AUDIT REPORT

Annexure:-A

#### Training and Other Programs

For all kinds of Training and Other Programs, TSACS has not maintained Training & Other Program Register. Therefore following discrepancies and internal control deficiencies has been observed

- Total Numbers of targeted attendee attended at that program could not be possible to reconcile with the actual expenditure incurred. Although manual attendance were taken during the Training.
- Any excess items (like, kits, stationery items, IEC material and training material etc.) generated out of specially procured for a particular Training and/or Program, subsequently remains not recorded.

#### Performance Appraisal and Audit

Audit has revealed that the Physical Target to be achieve for the financial year 2014-15 hasn't been achieve. Specially numbers of Targeted Intervention NGOs and the details as below

#### Physical Achievement of Targeted Intervention NGOs for the FY 2014-15:

Typology	Physical Target 2014-15 (Nos of Unit)	Achievement (Nos of Unit)	Target of coverage (Population)	Achievement (Population)
FSW	9	7	4282	4340
IDU	2	2	428	499
Core Composite	1	1	149	148
			244	244
MSM	1	0	427	282
Migrants	5	3	15000	15275
Truckers	1	0	0	0
Total	19	13	20524	20788
OST	3	3	240	173
Link Worker scheme	2	2	23589	20482

Again, in these connections it has also been observed that the Performance Appraisal and Audit has not been carried by the society to ensure that the actual Physical Performance of the various Implementing Agency as well as the state office are fulfilling the standard Performance to be carried out as per the agreed Annual Action Plan. Therefore, actual expenditure and the achievement of the physical targeted couldn't possible to reconcile.



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# C.K.Prusty & Associates

## Chartered Accountants

### Fund Utilisation vis-à-vis Annual Action Plan

Fund utilised by Tripura State Aids Control Society out of fund received as per approved Annual Action Plan for the financial year 2014-15 couldn't be comparable, because on scrutiny of the records it has been revealed that all Heads of Account in the Accounting Software CPFMS under the TI Fund Program & Other Programs not in accordance with the Approved budget under Annual Action Plan for the year 2014-15.

E.g under Pool Fund program, heads of Account (i.e. a. Equipments b. Programme Cost, c. Service related Expenses d. Commodities and e. Documentation etc.) included in Annual Action Plan for the year 2014-2015, however the same hasn't included in Accounting Software CPFMS.

Therefore, Fund Utilisation vis-à-vis Annual Action Plan couldn't be comparable.

### Adoption of Annual Accounts

Annual Accounts of the Society hasn't been produced before the Governing body and/or Executive Committee of the society in order to adoption of the same.

### Expenditure through the staff Advance

Society has carried out the expenditure (specially Travelling Expenses, Training Expenses and Expenses to attend Seminar, Meeting and Training etc.) through the staff advance. Initially advance has been released by the society to the name of the concerned staff members and subsequently the concerned members submitted the details of expenses.

And it has also been found that out of advance granted, most of the expenses has been carried out by the staff members on cash basis. Although it could be possible to route few categories of expenses through directly to the other agencies (like air ticket for travelling, food for training etc.).

### Procurement

- a. Procurement procedures of the society need to be more transparent to ensure better overall internal control. Specially in case of 1. User Requisition and Indent not taken into consideration 2. More competitive bidding by more publishing at the different media and newspapers etc. has not been carried out.

E.g

- i. F.3(5-13)/Proc/TSACS/09-10/Sub-II, the society has procured Computers with a value of Rs. 1,68,000.00 directly from the Computer world at DSG & A approved rate.
- ii. F.3(5-5)/Proc/TSACS/2010-11, the society has procured Desktop Computer with a value of Rs. 1,68,000.00 and Laptop with a value of Rs.1,28,328.00 directly from the computer world at DSG&A approved rate.

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# C.K.Prusty & Associates

## Chartered Accountants

- b. Incomplete Procurement Register has been maintained and the same has also not been updated.
- c. EMD received during the bidding process has not been liquidated within the enforceable period. Therefore, the purpose of the same hasn't fulfilled.
- d. Again, it has also been observed that EMD received Register has not been up-to-dated and the EMD received during the year has not been recorded even at partially maintained Register. Therefore, EMD received during the year by the society totally untraceable.

### Internal Audit

Society has appointed Internal Audit both for the TI Project office of the NGO as well as for the State Office, but the Final Report of the same has not been submitted within the time period and/or the same yet to be submitted. Therefore, the core purpose to appointment the Internal Audit to improve the Better Internal Control of the society as a whole hasn't been established.

### Advance Adjustment

Advance release by the Society for implementation of the Programme to the various Implementing Agency for implementation of the program on behalf of the society and the same booked in expenditure only on the basis of the Utilisation Certificate and the Statement of Expenditure, as submitted by that implementing Agency.

Again, it has also been observed that the society don't exercise any other additional checking exercise to ensure that the expenditure that was booked are actually been incurred.

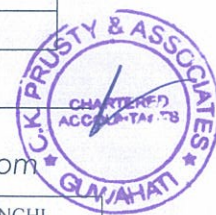
Moreover, it has also been noted that due to non submission Internal Audit Report within the time frame, it couldn't not possible to comment on the expenditure carried out by the implementing Agencies are in accordance with agreed terms and condition of the Granting Agency (i.e. NACO and Approved Annual Action Plan for the FY 2014-15).

**E.g. TI POOL Fund:-** In these cases advance has been booked as expenditure on the basis of submitted UCs & SOE and subsequently during the current financial year an amount of Rs. 2,923.00 for Other Lab. Supplies and Rs. 5,026.00 for STI Drugs has been returned from the Intervention NGOs.

Name of the NGO	Head of Account	Amount (Rs.)
Prabaha Dhalai	Other Lab. Supplies	480.00
Socio Economic Welfare Society		847.00
Sanghadip		1,596.00
St. Vibcent's Welfare Society	STI Drugs	2,726.00
Teressa Social Welfare Organisation		2,300.00

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# C.K.Prusty & Associates

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### Pending Unadjusted Advance

During the Audit it has been observed that the pending unadjusted advance, yet to be adjusted as on the end of the year. And the details as follows

Advance Categories	Year of Advance	Total Outstanding Advance
Advance to District Hospital	2012	305.00
-----Do-----	2014	2.00
Advance to District Authorities	2014	54,000.00

### Monitoring & Periodical Inspection

During the period of Audit it has been observed that other implementing Agencies (SRL, ART Centre, TI-Project, NGO and other relevant units etc.) under the TSACS, implementing the program based on the Annual Action Plan needs to be covered under the periodical inspections and timely monitoring and action to be taken immediately during the inspections any deficiencies and violation of the standard norms etc has been observed.

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

*Abhijit Das*



Place : Guwahati  
Date : 26/06/2015

CA. Abhijit Das, Partner  
Membership Number:- 069552

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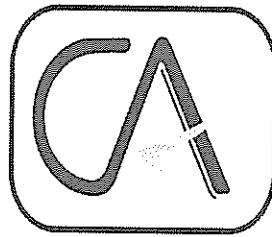
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TRIPURA STATE AIDS CONTROL SOCIETY  
Akhaura Road, Opp. of I. G. M Hospital  
Agartala, West Tripura

NEW DBS FOR NACP-IV FUND PROGRAMME

STATUTORY AUDIT REPORT  
FOR THE PERIOD FROM 01/04/2014 TO 31/03/2015



Auditor

**C. K. PRUSTY & ASSOCIATES**

Chartered Accountants

Rajani Kanta Goswami Path, H.No-37,

Opp:- UBI Lalganesh Br., Lalganesh,

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Independent Auditor's 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 31<sup>st</sup> March 2015 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 31<sup>st</sup> March 2015 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 31<sup>st</sup> March 2015;
  - 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.

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# C.K.Prusty & Associates

## Chartered Accountants

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.

Place : Guwahati  
Date : 26/06/2015

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

*Abhijit Das*



CA. Abhijit Das, Partner  
Membership Number:- 069552

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## Tripura SACS - NEW DBS FOR NACPIV

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. **29,600,000.00** received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year **2014-15** vide letter No. given below and opening Cash/Bank Balance Rs. **12,236,470.35** (and Current Liabilities of Rs.**0.00**)and outstanding Advances for Rs. **76,315.00** on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. **575,586.00**. a sum of Rs. **34,864,780.00** has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. **7,561,834.35** (and Current Liabilities of Rs. **0.00** )and outstanding advances of Rs.**61,757.00**. 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.11017/01/2014-15/NACO (F) Dated, 30th May, 2014	Rs. 10,00,000.00
2.	T.11017/01/2014-15/NACO (F), Dated 10th October, 2014	Rs. 2,86,00,000.00
	<b>Total</b>	<b>29,600,000.00</b>

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)



(Project Director)

Project Director  
Tripura State AIDS Control Society  
Agartala, Tripura.



Opening 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>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	29,600,000.00
	<u>29,600,000.00</u>
Utilisation of funds	Amount (Rs.)
Other Lab. Supplies	22,000.00
IEC	6,325,944.00
Operational Research	72,597.00
Training	604,519.00
Salary	18,724,974.00
Equipment Maintenance	261,649.00
Vehicle Maintenance	902,052.00
Travelling Expenses	1,471,654.00
Rent, Rates & Taxes	56,400.00
Telephone/Communication Expenses	183,411.00
Miscellaneous Expenses	1,494,732.00
Printing & Stationery	205,602.00
Advertisement (Other than IEC)	347,150.00
Water and Electricity Charges	133,728.00
Audit Fees	418,842.00
Legal Expenses	54,900.00
Surveillance	332,684.00
Postage/Courier	19,380.00
Quality Assessment	137,500.00
Other Administration Cost	4,437.00
Contractual Services - Companies	248,512.00
Campaigns	824,792.00
Contingency	20,000.00
Consumable Items	1,700,993.00
Office Equipment	296,328.00
	<u>34,864,780.00</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Interest from Bank	575,586.00

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

Project Director  
Tripura State AIDS Control Society  
Agartala, Tripura.

	<u>575,586.00</u>
<b>Closing balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
NEW DBS Bank Code	7,561,834.35
Advance to District Authorities	54,000.00
Advance to District Hospitals	307.00
Security Deposit (Paid)	7,450.00
	<u>7,623,591.35</u>



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

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



NACO

**Tripura SACS - NEW DBS FOR NACPIV**

[Draft]

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-2014 To :31-Mar-2015**

Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
12,312,785.35	GENERAL FUND	01	7,623,591.35	16,519,195.77	FIXED ASSETS	02	16,815,523.77
16,519,195.77	FIXED ASSET FUND		16,815,523.77	12,236,470.35	CURRENT ASSETS, LOANS AND ADVANCES	0301	7,561,834.35
				76,315.00	CURRENT ASSETS	0401	61,757.00
					LOANS AND ADVANCES		
<u>28,831,981.12</u>			<u>24,439,115.12</u>	<u>28,831,981.12</u>			<u>24,439,115.12</u>



Auditor

FC/FM/FO

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

Project Director  
Tripura State AIDS Control Society  
Agartala, Tripura.



## General Fund

Schedule 01  
Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Opening grant in aid	12,312,785.35	11,652,816.35
Add: Received during the year		
Grant from NACO to SACS	29,600,000.00	53,639,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	33,992,866.00	52,894,562.00
Grants utilised to the extent of fixed asset expenditure	296,328.00	84,469.00
Closing grant in aid	7,623,591.35	12,312,785.35



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

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



## Fixed Asset

## Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
NACP/III Blood Bank Equipments (2403)	6,157,587.00	0.00	0.00	6,157,587.00
NACP/III Civil Works (2401)	5,322,526.00	0.00	0.00	5,322,526.00
NACP/III Equipment (Other) (2404)	365,103.00	0.00	0.00	365,103.00
NACP/III Furniture, Fixtures & Supplies (2402)	2,108,257.05	0.00	0.00	2,108,257.05
NACP/III Office Equipment (2406)	2,450,898.72	0.00	0.00	2,450,898.72
Office Equipment (2206)	114,824.00	296,328.00	0.00	411,152.00
<b>Grand Total</b>	<b>16,519,195.77</b>	<b>296,328.00</b>	<b>0.00</b>	<b>16,815,523.77</b>

## Funds from Other Sources

## Schedule 03

Figures in Rupees

Particulars	Opening Balance	Grant Received	Grant Utilised/ Refunded	Closing Balance
National Rural Health Mission(NRHM) (1)	0.00	21,988,000.00	21,988,000.00	0.00
<b>Grand Total</b>	<b>0.00</b>	<b>21,988,000.00</b>	<b>21,988,000.00</b>	<b>0.00</b>



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

Project Director  
Tripura State AIDS Control Society  
Agartala, Tripura.



## CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
NEW DBS Bank Code	7,561,834.35	12,236,470.35
<b>Total</b>	<b>7,561,834.35</b>	<b>12,236,470.35</b>

## LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to Others	0.00	22,560.00
Advance to District Authorities	54,000.00	46,000.00
Advance to District Hospitals	307.00	305.00
Security Deposit (Paid)	7,450.00	7,450.00
<b>Total</b>	<b>61,757.00</b>	<b>76,315.00</b>



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

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



# Income And Expenditure Account

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

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
10,614,877.00	IEC		6,325,944.00	672,413.00	Other Income	28	575,586.00
0.00	Surveillance		332,684.00	52,894,562.00	Grants utilised to the extent of revenue expenditure		33,992,866.00
1,161,704.00	Kits and Other Lab Supplies	06	1,722,993.00				
5,610,860.00	Training and Workshops	08	1,429,311.00				
15,130,960.00	NGO Services	11	0.00				
79,827.00	Operational and Other Research	12	72,597.00				
14,017,209.00	Salary (Pay and Allowances)	13	18,724,974.00				
1,220,755.00	Maintenance Costs	14	1,163,701.00				
5,730,783.00	Operational Expenses	15	4,796,248.00				
<u>53,566,975.00</u>			<u>34,568,452.00</u>	<u>53,566,975.00</u>			<u>34,568,452.00</u>



Assistant Director (Finance),  
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Agartala, Tripura (West).

Project Director  
Tripura State AIDS Control Society  
Agartala, Tripura.



## Other Income

## Schedule 28

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Interest from Bank	575,586.00	672,413.00
<b>Total</b>	<b>575,586.00</b>	<b>672,413.00</b>

## Kits and Other Lab Supplies

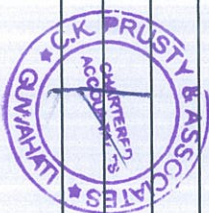
## Schedule 06

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Other Lab. Supplies	22,000.00	0.00
Consumable Items	1,700,993.00	1,161,704.00
<b>Total</b>	<b>1,722,993.00</b>	<b>1,161,704.00</b>

## Training and Workshops

## Schedule 08

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	604,519.00	1,392,488.00
Campaigns	824,792.00	4,218,372.00
<b>Total</b>	<b>1,429,311.00</b>	<b>5,610,860.00</b>





# NGO Services

## Schedule 11

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
NGO Services for Priority Interventions	0.00	15,130,960.00
<b>Total</b>	<b>0.00</b>	<b>15,130,960.00</b>

# Operational and Other Research

## Schedule 12

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Operational Research	72,597.00	79,827.00
<b>Total</b>	<b>72,597.00</b>	<b>79,827.00</b>

# Salary (Pay and Allowances)

## Schedule 13

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	18,724,974.00	13,423,778.00
Honorarium	0.00	593,431.00
<b>Total</b>	<b>18,724,974.00</b>	<b>14,017,209.00</b>



Assistant Director (Finance),  
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Agartala, Tripura (West).

Project Director  
Tripura State AIDS Control Society  
Agartala, Tripura.



## Maintenance Costs

## Schedule 14

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Equipment Maintenance	261,649.00	90,738.00
Building Maintenance	0.00	487,717.00
Vehicle Maintenance	902,052.00	642,300.00
Total	1,163,701.00	1,220,755.00



*[Signature]*  
Assistant Director (Finance),  
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Agartala, Tripura (West).

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



## Operational Expenses

Schedule 15

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Operational Expenses	0.00	95,352.00
Travelling Expenses	1,471,654.00	1,937,389.00
Rent, Rates & Taxes	56,400.00	58,200.00
Telephone/Communication Expenses	183,411.00	148,772.00
Miscellaneous Expenses	1,494,732.00	959,866.00
Printing & Stationery	205,602.00	122,778.00
Advertisement (Other than IEC)	347,150.00	480,962.00
Water and Electricity Charges	133,728.00	176,046.00
Audit Fees	418,842.00	281,832.00
Legal Expenses	54,900.00	13,175.00
Postage/Courier	19,380.00	17,826.00
Quality Assessment	137,500.00	118,976.00
Other Administration Cost	4,437.00	33,856.00
Contractual Services - Companies	248,512.00	811,293.00
Contingency	20,000.00	474,460.00
<b>Total</b>	<b>4,796,248.00</b>	<b>5,730,783.00</b>



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



## Tripura SACS - NEW DBS FOR NACPIV

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-2014 To :31-Mar-2015

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
0.00	<b>Opening Balance:</b> Cash in hand		0.00	25,284,304.00	LOANS AND ADVANCES	17	8,348,566.00
11,595,261.35	Balance with Bank	30	12,236,470.35	84,469.00	FIXED ASSETS	16	296,328.00
53,639,000.00	GENERAL FUND	29	29,600,000.00	619,249.00	Kits and Other Lab Supplies	18	670,995.00
33,460.00	NGO Services	39	0.00	1,378,184.00	Training and Workshops	20	248,658.00
672,413.00	Other Income	56	575,586.00	79,827.00	Operational and Other Research	24	72,597.00
<u>65,940,134.35</u>			<u>42,412,056.35</u>	13,980,009.00	Salary (Pay and Allowances)	25	18,254,624.00
				578,755.00	Maintenance Costs	26	261,649.00
				4,679,108.00	Operational Expenses	27	3,145,928.00
				7,019,759.00	IEC		3,550,877.00
				0.00	<b>Closing Balance:</b>		
				12,236,470.35	Cash in hand		7,561,834.35
				<u>65,940,134.35</u>	Balance with Bank	31	<u>42,412,056.35</u>



Assistant Director (Finance),  
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Project Director  
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Agartala, Tripura.



## GENERAL FUND

## Schedule 29

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Grant from NACO to SACS	29,600,000.00	53,639,000.00
<b>Total</b>	<b>29,600,000.00</b>	<b>53,639,000.00</b>

## Balance with Bank

## Schedule 30

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
<b>Total</b>	<b>12,236,470.35</b>	<b>11,595,261.35</b>

## NGO Services

## Schedule 39

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
NGO Services for Priority Interventions	0.00	33,460.00
<b>Total</b>	<b>0.00</b>	<b>33,460.00</b>



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-15 (Rs.)	As at 31-Mar-14 (Rs.)
Interest from Bank	575,586.00	672,413.00
Total	575,586.00	672,413.00

## LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to Others	187,386.00	112,960.00
Advance to NGOs	0.00	15,102,868.00
Advance to Staff	865,962.00	1,851,175.00
Advance to District Authorities	5,810,001.00	6,850,068.00
Advance to District Hospitals	1,087,066.00	982,455.00
Advance to DAPCU	398,151.00	384,778.00
Total	8,348,566.00	25,284,304.00

## FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Office Equipment	296,328.00	84,469.00
Total	296,328.00	84,469.00



Assistant Director (Finance),  
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Project Director  
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Agartala, Tripura



## Kits and Other Lab Supplies

## Schedule 18

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Consumable Items	670,995.00	619,249.00
Total	670,995.00	619,249.00

## Training and Workshops

## Schedule 20

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	248,658.00	842,548.00
Campaigns	0.00	535,636.00
Total	248,658.00	1,378,184.00

## Operational and Other Research

## Schedule 24

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Operational Research	72,597.00	79,827.00
Total	72,597.00	79,827.00



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

Project Director  
Tripura State AIDS Control Society  
Agartala, Tripura.

## Salary (Pay and Allowances)

## Schedule 25

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	18,254,624.00	13,423,778.00
Honorarium	0.00	556,231.00
<b>Total</b>	<b>18,254,624.00</b>	<b>13,980,009.00</b>

## Maintenance Costs

## Schedule 26

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Equipment Maintenance	261,649.00	90,738.00
Building Maintenance	0.00	487,717.00
Vehicle Maintenance	0.00	300.00
<b>Total</b>	<b>261,649.00</b>	<b>578,755.00</b>



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

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



## Operational Expenses

## Schedule 27

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Operational Expenses	0.00	95,352.00
Travelling Expenses	1,230,324.00	1,654,612.00
Telephone/Communication Expenses	144,560.00	127,726.00
Miscellaneous Expenses	510,947.00	846,907.00
Printing & Stationery	164,363.00	98,778.00
Advertisement (Other than IEC)	107,150.00	480,962.00
Water and Electricity Charges	133,728.00	176,046.00
Audit Fees	418,842.00	281,832.00
Legal Expenses	54,900.00	13,175.00
Postage/Courier	10,330.00	17,826.00
Quality Assessment	114,325.00	45,863.00
Other Administration Cost	4,437.00	11,076.00
Contractual Services - Companies	248,512.00	811,293.00
Contingency	3,510.00	17,660.00
<b>Total</b>	<b>3,145,928.00</b>	<b>4,679,108.00</b>

## Balance with Bank

## Schedule 31

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
NEW DBS Bank Code	7,561,834.35	12,236,470.35
<b>Total</b>	<b>7,561,834.35</b>	<b>12,236,470.35</b>



Assistant Director (Finance),  
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Agartala, Tripura (West).

Project Director  
Tripura State AIDS Control Society  
Agartala, Tripura.



Tripura State AIDS Control Society  
United Bank of India  
Bank Reconciliation Statement for the month of March, 2015  
Account No. S.B.-0258010468251 (DBS Account)

AMOUNT (Rs.)	7,561,834.35
Bank Balance as per Cash Book as on 31.03.2015	
Add : Cheque issued but not presented for payment in bank till	

Sl. No	Cheque No.	Cheque Date	Amount (Rs.)
1	060327	22.12.2015	8,000.00
2	060348	27.12.2015	15,000.00
3	067683	26.12.2015	3,000.00
4	067687	26.12.2015	3,000.00
5	068606	03.03.2015	4,084.00
6	068629	05.03.2015	5,000.00
7	068631	05.03.2015	1,500.00
8	068632	05.03.2015	1,300.00
9	068633	05.03.2015	1,300.00
10	068634	05.03.2015	1,000.00
11	068640	10.03.2015	6,166.00
12	068645	10.03.2015	10,000.00
13	068646	10.03.2015	6,000.00
14	068651	09.03.2015	3,000.00
15	068660	10.03.2015	1,500.00
16	068663	11.03.2015	1,600.00
17	068664	11.03.2015	5,000.00
18	068666	11.03.2015	3,900.00
19	068667	11.03.2015	1,875.00
20	068668	11.03.2015	3,880.00
21	068677	11.03.2015	3,000.00
22	068688	17.03.2015	53,900.00
23	068690	17.03.2015	53,900.00
24	068693	17.03.2015	62,720.00
25	068695	17.03.2015	62,720.00
26	066003	19.03.2015	25,226.00
27	066004	18.03.2015	3,000.00
28	066005	18.03.2015	1,200.00
29	066007	18.03.2015	1,200.00
30	066010	18.03.2015	5,000.00
31	066011	18.03.2015	5,000.00
32	066012	18.03.2015	5,000.00
33	066014	18.03.2015	3,000.00
34	066019	18.03.2015	24,000.00
35	066021	18.03.2015	3,375.00
36	066022	18.03.2015	3,375.00
37	066023	18.03.2015	2,925.00
38	066024	18.03.2015	2,925.00



Project Director  
Tripura State AIDS Control Society  
Agartala, Tripura.

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





39	066025	18.03.2015	2,250.00
40	066026	18.03.2015	3,000.00
41	099029	18.03.2015	3,000.00
42	066031	18.03.2015	6,000.00
43	066033	18.03.2015	3,000.00
44	066038	19.03.2015	62,720.00
45	066044	21.03.2015	2,610.00
46	066046	21.03.2015	9,834.00
47	066049	21.03.2015	5,000.00
48	066051	21.03.2015	40,000.00
49	066052	21.03.2015	32,000.00
50	066054	23.03.2015	53,900.00
51	066055	23.03.2015	15,000.00
52	066056	23.03.2015	53,900.00
53	066062	25.03.2015	9,586.00
54	066063	25.03.2015	1,390.00
55	066064	23.03.2015	405.00
56	066065	24.03.2015	800.00
57	066066	25.03.2015	4,320.00
58	066068	25.03.2015	5,000.00
59	066069	25.03.2015	6,000.00
60	066070	25.03.2015	36,707.00
61	066071	25.03.2015	156,459.00
62	066073	26.03.2015	5,000.00
63	066075	26.03.2015	20,000.00
64	066077	26.03.2015	1,500.00
65	066078	26.03.2015	1,300.00
66	066079	26.03.2015	1,000.00
67	066080	26.03.2015	13,905.00
68	066081	26.03.2015	695.00
69	066082	26.03.2015	1,500.00
70	066083	27.03.2015	184,746.00
71	066084	27.03.2015	62,720.00
72	066086	28.03.2015	1,398.00
73	066087	28.03.2015	3,869.00
74	066088	28.03.2015	232.00
75	066089	28.03.2015	40,000.00
76	066090	28.03.2015	40,000.00
77	066091	28.03.2015	40,000.00
78	066092	28.03.2015	40,000.00
79	066093	28.03.2015	15,739.00
80	066094	28.03.2015	943.00
81	066096	30.03.2015	67,688.00
82	066097	30.03.2015	3,457.00
83	066098	30.03.2015	1,452.00
84	066099	30.03.2015	1,228,568.00
85	066100	30.03.2015	13,060.00
86	400422	30.03.2015	91,000.00



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

Project Director  
Tripura State AIDS Control Society  
Agartala, Tripura.



87	400423	30.03.2015	5,000.00
88	400424	30.03.2015	1,300.00
89	400425	30.03.2015	12,534.00
90	400426	30.03.2015	793.00
91	400427	30.03.2015	687.00
92	400428	30.03.2015	744.00
93	400429	30.03.2015	20,675.00
94	400430	30.03.2015	49,550.00
95	400431	31.03.2015	5,000.00
96	400432	31.03.2015	3,000.00
97	400433	31.03.2015	3,000.00
98	400434	31.03.2015	3,000.00
99	400435	31.03.2015	2,557.00
100	400436	31.03.2015	3,068.00
101	400437	31.03.2015	26,141.00
102	400438	31.03.2015	533.00
103	400439	31.03.2015	15,995.00
104	400440	31.03.2015	19,169.00
105	400441	31.03.2015	2,293.00
106	400442	31.03.2015	765.00
107	400443	31.03.2015	49,584.00
108	400444	31.03.2015	416.00
109	400445	31.03.2015	4,350.00
110	400446	31.03.2015	2,377.00
111	400447	31.03.2015	4,000.00
112	400448	31.03.2015	19,292.00
113	400449	31.03.2015	208.00
114	400450	31.03.2015	30,000.00
115	400451	31.03.2015	5,000.00
116	400452	31.03.2015	8,000.00
117	400453	31.03.2015	8,000.00
118	400454	31.03.2015	4,095.00
119	400455	31.03.2015	205.00
120	400456	31.03.2015	10,000.00
121	400457	31.03.2015	600.00
122	068659	09.03.2015	1,500.00
Sub Total			3,123,655.00
Less : Cheque deposited into Bank but not encashed within the 31.03.2015			
1	390163	25.03.2015	4,000.00
2	042003	09.03.2015	6,534.00
3	100221	31.03.2015	8,976.00
4	068123	27.03.2015	13,856.00
5	074922	27.03.2015	2,200.00
6	621382	31.03.2015	2,750.00
Sub Total			38,316.00
Grand Total			3,085,339.00
Bank balance as per Pass Book As on 31/03/2015			10,647,173.35

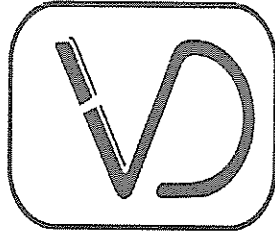


TRIPURA STATE AIDS CONTROL SOCIETY  
Akhaura Road, Opp. of I. G. M Hospital  
Agartala, West Tripura

## TI POOL FUND PROGRAMME

# STATUTORY AUDIT REPORT

FOR THE PERIOD FROM 01/04/2014 TO 31/03/2015



*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@icaai.org/ckpaghy@gmail.com

Website: www.caprusty.com





## Independent Auditor's 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 31<sup>st</sup> March 2015 of TI POOL 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 31<sup>st</sup> March 2015 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 TI POOL fund programme of the Tripura State AIDS Control Society, Agartala, West Tripura as at 31<sup>st</sup> March 2015;  
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.

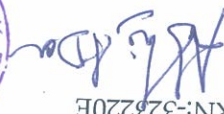




# C.K. Prusty & Associates Chartered Accountants

5. We further report that,

- With respect to IFRS, adequate supporting documents 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. Abhijit Das, Partner  
Membership Number:- 069552



Place : Guwahati  
Date : 26/06/2015

R. K Goswami Path, H.No.-37, Laliganesh, Guwahati-34, Mobile: +91-99547-09753  
Phone: (0361) 247-2929 (O), e-mail: abhijit\_fcd@icai.org, Website: www.caprusty.com  
Branches at - AMBALA, BANGALORE, BHILWARA, BHUBANESWAR, CHENNAI, ERODE, JAMSHEDPUR, KOLKATA, PUNE, RANCHI



## Tripura SACS - TI Pool Fund

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

### Utilisation Certificate

Certified that an amount of Rs. 31,600,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year 2014-15 vide letter No. given below and opening Cash/Bank Balance Rs. 0.00 (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. 93,649.00. a sum of Rs. 22,476,358.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 9,217,291.00 (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.	T.11017/013/2014-15/RACO (F) (Part) date 30th May, 2014	Rn.1,58,00,000.00
2.	T.11017/01/2014-15/RACO (F), date 13th October, 2014	Rn.1,58,00,000.00
	<b>Total</b>	<b>31,600,000.00</b>

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)

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

*[Signature]*



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

Project Director  
Tripura State AIDS Control Society  
Agartala, Tripura.

Sources of funds	Amount (Rs.)
Grant from NACO to SACS	31,600,000.00
	<u>31,600,000.00</u>
Utilisation of funds	Amount (Rs.)
Other Lab. Supplies	138,341.00
STI Drugs	146,616.00
OI Drugs	8,254.00
Workshops	28,675.00
Training	998,264.00
Salary	10,817,813.00
Travelling Expenses	1,010,056.00
Rent, Rates & Taxes	1,545,000.00
Telephone/Communication Expenses	178,635.00
Honorarium	6,392,627.00
Printing & Stationery	187,671.00
Water and Electricity Charges	97,595.00
NGO Services for Priority Interventions	88,385.00
Postage/Courier	41,593.00
Other Administration Cost	470,560.00
Need Based Assistance	53,650.00
Campaigns	212,923.00
Meeting Expenses	59,700.00
	<u>22,476,358.00</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Interest from Bank	93,649.00
	<u>93,649.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
TIPF-Bank	9,217,291.00
	<u>9,217,291.00</u>



## Balance Sheet

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

Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
0.00	GENERAL FUND	01	9,217,291.00		CURRENT ASSETS, LOANS AND ADVANCES		
				0.00	CURRENT ASSETS	0301	9,217,291.00
0.00			<u>9,217,291.00</u>	<u>0.00</u>			<u>9,217,291.00</u>



**ECFM/FO**

**Project Director**

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

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

## General Fund

## Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Opening grant in aid	0.00	0.00
Add: Received during the year		
Grant from NACO to SACS	31,600,000.00	0.00
	31,600,000.00	0.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	22,382,709.00	0.00
	22,382,709.00	0.00
Closing grant in aid	9,217,291.00	0.00

## Fixed Asset

## Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Grand Total				



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

Project Director  
Tripura State AIDS Control Society  
Agartala, Tripura.



# Funds from Other Sources

Schedule 03

Figures in Rupees

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

## CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
TIPF-Bank	9,217,291.00	0.00
Total	9,217,291.00	0.00



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

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

## Income And Expenditure Account

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

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
0.00	Kits and Other Lab Supplies	06	138,341.00	0.00	Other Income	28	93,649.00
0.00	Medicines	07	154,870.00	0.00	Grants utilised to the extent of revenue expenditure		22,382,709.00
0.00	Training and Workshops	08	1,239,862.00				
0.00	NGO Services	11	88,385.00				
0.00	Salary (Pay and Allowances)	13	17,210,440.00				
0.00	Maintenance Costs	14	53,650.00				
0.00	Operational Expenses	15	3,590,810.00				
0.00		NULL	59,700.00				
<b>0.00</b>			<b>22,476,358.00</b>	<b>0.00</b>			<b>22,476,358.00</b>



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

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



## Other Income

Schedule 28

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Interest from Bank	93,649.00	0.00
Total	93,649.00	0.00

## Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Other Lab. Supplies	138,341.00	0.00
Total	138,341.00	0.00

## Medicines

Schedule 07

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
STI Drugs	146,616.00	0.00
OI Drugs	8,254.00	0.00
Total	154,870.00	0.00



# Training and Workshops

## Schedule 08

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Workshops	28,675.00	0.00
Training	998,264.00	0.00
Campaigns	212,923.00	0.00
<b>Total</b>	<b>1,239,862.00</b>	<b>0.00</b>

# NGO Services

## Schedule 11

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
NGO Services for Priority Interventions	88,385.00	0.00
<b>Total</b>	<b>88,385.00</b>	<b>0.00</b>



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

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



## Salary (Pay and Allowances)

## Schedule 13

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	10,817,813.00	0.00
Honorarium	6,392,627.00	0.00
<b>Total</b>	<b>17,210,440.00</b>	<b>0.00</b>

## Maintenance Costs

## Schedule 14

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Need Based Assistance	53,650.00	0.00
<b>Total</b>	<b>53,650.00</b>	<b>0.00</b>



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

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

# General Fund

## Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
<b>Opening grant in aid</b>	<b>371,647.00</b>	<b>1,180,421.00</b>
<b>Add: Received during the year</b>		
Grant from NACO to SACS	4,088,000.00	710,000.00
<b>Less: Utilised during the year</b>		
Grants utilised to the extent of revenue expenditure	2,205,742.00	1,503,774.00
Grants utilised to the extent of fixed asset expenditure	15,000.00	15,000.00
<b>Closing grant in aid</b>	<b>2,238,905.00</b>	<b>371,647.00</b>

# 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)	1,222,720.00	15,000.00	0.00	1,237,720.00
<b>Grand Total</b>	<b>5,823,300.00</b>	<b>15,000.00</b>	<b>0.00</b>	<b>5,838,300.00</b>





# Funds from Other Sources

Schedule 03

Figures in Rupees

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

## CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Bank 4	2,238,905.00	371,647.00
Total	2,238,905.00	371,647.00



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

Project Director  
Tripura State AIDS Control Society  
Agartala, Tripura.

## Income And Expenditure Account

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

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
50,000.00	IEC		0.00	37,592.00	Other Income	28	27,721.00
50,000.00	Kits and Other Lab Supplies	06	92,000.00	1,503,774.00	Grants utilised to the extent of revenue expenditure		2,205,742.00
28,515.00	Medicines	07	41,331.00				
102,459.00	Training and Workshops	08	35,440.00				
1,016,043.00	Salary (Pay and Allowances)	13	1,498,197.00				
294,349.00	Operational Expenses	15	566,495.00				
<b>1,541,366.00</b>			<b>2,233,463.00</b>	<b>1,541,366.00</b>			<b>2,233,463.00</b>



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

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



## Other Income

## Schedule 28

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Interest from Bank	27,721.00	37,592.00
<b>Total</b>	<b>27,721.00</b>	<b>37,592.00</b>

## Kits and Other Lab Supplies

## Schedule 06

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Consumable Items	92,000.00	50,000.00
<b>Total</b>	<b>92,000.00</b>	<b>50,000.00</b>

## Medicines

## Schedule 07

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
OI Drugs	41,331.00	28,515.00
<b>Total</b>	<b>41,331.00</b>	<b>28,515.00</b>



# Training and Workshops

Schedule 08

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	35,440.00	102,459.00
Total	35,440.00	102,459.00

# Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	1,498,197.00	1,016,043.00
Total	1,498,197.00	1,016,043.00

# Operational Expenses

Schedule 15

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Operational Expenses	50,000.00	50,000.00
Miscellaneous Expenses	6,796.00	0.00
Contingency	509,699.00	244,349.00
Total	566,495.00	294,349.00



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

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



# 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-2014 To :31-Mar-2015

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
0.00	<b>Opening Balance:</b> Cash in hand		0.00	429,097.00	LOANS AND ADVANCES	17	641,875.00
1,180,421.00	Balance with Bank	30	371,647.00	0.00	Kits and Other Lab Supplies	18	42,000.00
710,000.00	GENERAL FUND	29	4,088,000.00	28,515.00	Medicines	19	41,331.00
37,592.00	Other Income	56	27,721.00	82,711.00	Training and Workshops	20	17,861.00
<u>1,928,013.00</u>			<u>4,487,368.00</u>	1,016,043.00	Salary (Pay and Allowances)	25	1,498,197.00
				0.00	Operational Expenses	27	7,199.00
				0.00	<b>Closing Balance:</b>		
				0.00	Cash in hand		0.00
				371,647.00	Balance with Bank	31	2,238,905.00
				<u>1,928,013.00</u>			<u>4,487,368.00</u>



*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-15 (Rs.)	As at 31-Mar-14 (Rs.)
Grant from NACO to SACS	4,088,000.00	710,000.00
Total	4,088,000.00	710,000.00

## Balance with Bank

Schedule 30

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

## Other Income

Schedule 56

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Interest from Bank	27,721.00	37,592.00
Total	27,721.00	37,592.00



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

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



# LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to Others	0.00	97,349.00
Advance to Staff	24,375.00	19,748.00
Advance to District Authorities	179,175.00	0.00
Advance to District Hospitals	438,325.00	312,000.00
<b>Total</b>	<b>641,875.00</b>	<b>429,097.00</b>

## Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Consumable Items	42,000.00	0.00
<b>Total</b>	<b>42,000.00</b>	<b>0.00</b>

## Medicines

Schedule 19

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
OI Drugs	41,331.00	28,515.00
<b>Total</b>	<b>41,331.00</b>	<b>28,515.00</b>



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

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

# Training and Workshops

Schedule 20

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	17,861.00	82,711.00
Total	17,861.00	82,711.00

# Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	1,498,197.00	1,016,043.00
Total	1,498,197.00	1,016,043.00

# Operational Expenses

Schedule 27

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Contingency	7,199.00	0.00
Total	7,199.00	0.00



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

Project Director  
Tripura State AIDS Control Society  
Agartala, Tripura.



Balance with Bank

Schedule 31

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Bank 4	2,238,905.00	371,647.00
Total	2,238,905.00	371,647.00



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

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

# TRIPURA STATE AIDS CONTROL SOCIETY

United Bank Of India

Bank Reconciliation Statement For The Month Of March 2015

Account No 0258010456463 (GFATM RCC RD -IV Fund)

Amount (Rs)  
2,238,905.00

Bank Balance as per cash book as on 31-03-2015

Add-Cheque issued but not presented for payment

Cheque no	Date	Amount
155600	18/03/2015	7,566.00
155601	18/03/2015	4,974.00
155603	19/03/2015	12,449.00
155604	30/03/2015	107,338.00
155605	30/03/2015	1,162.00
155606	31/03/2015	39,160.00
155607	31/03/2015	2,000.00
155608	31/03/2015	840.00

175,489.00

175,489.00

Balance as per Bank Book as on 31-03-2015

2,414,394.00

Project Director  
Tripura State AIDS Control Society  
Agartala, Tripura.

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



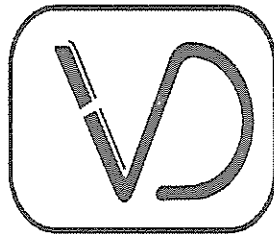


TRIPURA STATE AIDS CONTROL SOCIETY  
Akhaura Road, Opp. of I. G. M Hospital  
Agartala, West Tripura

## GFATM ROUND-II PROGRAMME

# STATUTORY AUDIT REPORT

FOR THE PERIOD FROM 01/04/2014 TO 31/03/2015



Auditor

**C. K. PRUSTY & ASSOCIATES**

Chartered Accountants

Rajani Kanta Goswami Path, H.No-37,  
Opp:- UBI Lalgaresh Br., Lalgaresh,

Guwahati-781 034, Assam.

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

Email: abhijit\_lca@icai.org/ckpaghy@gmail.com  
Website: www.caprusty.com



## Independent Auditor's 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 31<sup>st</sup> March 2015 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 31<sup>st</sup> 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 31<sup>st</sup> March 2015;
- 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.







5. We further report that,

- With respect to IFRS, adequate supporting documents 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

*Abhijit Das*

CA. Abhijit Das, Partner

Membership Number:- 069552

Place : Guwahati  
Date : 26/06/2015

## Utilisation Certificate

Certified that an amount of Rs. 11,000,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year 2014-15 vide letter No. given below and opening Cash/Bank Balance Rs. 644,798.00 (and Current Liabilities of Rs.0.00)and outstanding Advances for Rs. 52,966.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 76,843.00. a sum of Rs. 10,257,206.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 1,404,435.00 (and Current Liabilities of Rs. 0.00) and outstanding advances of Rs.112,966.00. 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-18017/01/GFATM Rec-11 2014-15 / NACO (F), dated 05th June, 2014	Rs.30,00,000.00
2.	T-11017/01/2014-15/NACO (F), dated 13th. Oct 2014	Rs.80,00,000.00
	Total	11,000,000.00

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)

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

*[Signature]*





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

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

Opening balance of Net Current Assets	Bank 2	Advance to District Authorities	644,798.00	52,966.00	697,764.00
Amount (Rs.)					
Sources of funds	Grant from NACO to SACS		11,000,000.00	11,000,000.00	
Amount (Rs.)					
Utilisation of funds	Training	Salary	8,115,745.00	121,221.00	6,884.00
	Building Maintenance	Vehicle Maintenance	7,905.00	20,000.00	1,404,020.00
	Travelling Expenses	Monitoring & Evaluation (SIMS)	126,000.00	61,980.00	10,257,206.00
	Expenses on ICTC centre set up and maintenance	Review Meeting and Supervision of Counsellors			
	Office Equipment				
Bank Interest & Miscellaneous Receipts	Interest from Bank		76,843.00	76,843.00	
Amount (Rs.)					
Closing balance of Net Current Assets			1,404,435.00	112,966.00	1,517,401.00
Amount (Rs.)					
Bank 2	Advance to District Authorities				
Amount (Rs.)					

## Balance Sheet

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

Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
697,764.00	<b>GENERAL FUND</b>	01	1,517,401.00	1,186,084.00	<b>FIXED ASSETS</b>	02	1,312,084.00
1,186,084.00	<b>FIXED ASSET FUND</b>		1,312,084.00		<b>CURRENT ASSETS, LOANS AND ADVANCES</b>		1,404,435.00
				644,798.00	<b>CURRENT ASSETS</b>	0301	112,966.00
				52,966.00	<b>LOANS AND ADVANCES</b>	0401	
<u>1,883,848.00</u>			<u>2,829,485.00</u>	<u>1,883,848.00</u>			<u>2,829,485.00</u>



Auditor

  
**PCFM/FO**
**Project Director**

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

Project Director  
Tripura State AIDS Control Society  
Agartala, Tripura.



## General Fund

## Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Opening grant in aid	697,764.00	251,237.00
Add: Received during the year		
Grant from NACO to SACS	11,000,000.00	9,583,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	10,054,363.00	8,099,024.00
Grants utilised to the extent of fixed asset expenditure	126,000.00	1,037,449.00
Closing grant in aid	1,517,401.00	697,764.00

## Fixed Asset

## Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Equipment (Other) (2204)	238,635.00	0.00	0.00	238,635.00
Office Equipment (2206)	60,000.00	126,000.00	0.00	186,000.00
Vehicles (2205)	887,449.00	0.00	0.00	887,449.00
Grand Total	1,186,084.00	126,000.00	0.00	1,312,084.00



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

Project Director  
Tripura State AIDS Control Society  
Agartala, Tripura.

# Funds from Other Sources

Schedule 03  
Figures in Rupees

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



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

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



# CURRENT ASSETS

Schedule 0301  
Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Bank 2	1,404,435.00	644,798.00
<b>Total</b>	<b>1,404,435.00</b>	<b>644,798.00</b>

# LOANS AND ADVANCES

Schedule 0401  
Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to District Authorities	112,966.00	52,966.00
<b>Total</b>	<b>112,966.00</b>	<b>52,966.00</b>



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

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

## Income And Expenditure Account

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

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
127,958.00	Monitoring & Evaluation (SIMS)		20,000.00	67,549.00	Other Income	28	76,843.00
516,288.00	Training and Workshops	08	393,451.00	8,099,024.00	Grants utilised to the extent of revenue expenditure		10,054,363.00
5,757,286.00	Salary (Pay and Allowances)	13	8,115,745.00				
1,752,652.00	Maintenance Costs	14	1,532,125.00				
12,389.00	Operational Expenses	15	69,885.00				
<b>8,166,573.00</b>			<b>10,131,206.00</b>	<b>8,166,573.00</b>			<b>10,131,206.00</b>



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

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



## Other Income

Schedule 28

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Interest from Bank	76,843.00	67,549.00
<b>Total</b>	<b>76,843.00</b>	<b>67,549.00</b>

## Training and Workshops

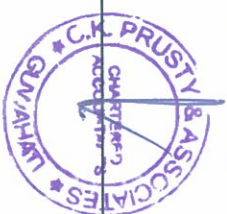
Schedule 08

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	393,451.00	516,288.00
<b>Total</b>	<b>393,451.00</b>	<b>516,288.00</b>

## Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	8,115,745.00	5,757,286.00
<b>Total</b>	<b>8,115,745.00</b>	<b>5,757,286.00</b>



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

Project Director  
Tripura State AIDS Control Society  
Agartala, Tripura.

## Maintenance Costs

## Schedule 14

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Building Maintenance	121,221.00	0.00
Vehicle Maintenance	6,884.00	2,826.00
Expenses on ICTC centre set up and maintenance	1,404,020.00	1,749,826.00
<b>Total</b>	<b>1,532,125.00</b>	<b>1,752,652.00</b>

## Operational Expenses

## Schedule 15

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Travelling Expenses	7,905.00	9,889.00
Review Meeting and Supervision of Councillors	61,980.00	2,500.00
<b>Total</b>	<b>69,885.00</b>	<b>12,389.00</b>



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

*[Signature]*  
**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

**Receipt And Payment Account**

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

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
0.00	Opening Balance:		0.00	1,933,332.00	LOANS AND ADVANCES	17	1,655,235.00
	Cash in hand			887,449.00	FIXED ASSETS	16	126,000.00
246,227.00	Balance with Bank	30	644,798.00	185,374.00	Training and Workshops	20	171,981.00
9,583,000.00	GENERAL FUND	29	11,000,000.00	5,757,286.00	Salary (Pay and Allowances)	25	8,115,745.00
67,549.00	Other Income	56	76,843.00	463,628.00	Maintenance Costs	26	224,020.00
<u>9,896,776.00</u>			<u>11,721,641.00</u>	9,889.00	Operational Expenses	27	24,225.00
				15,020.00	Monitoring & Evaluation (SIMS)		0.00
				0.00	Closing Balance:		
				644,798.00	Cash in hand		0.00
				<u>9,896,776.00</u>	Balance with Bank	31	1,404,435.00
							<u>11,721,641.00</u>



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-15 (Rs.)	As at 31-Mar-14 (Rs.)
Grant from NACO to SACS	11,000,000.00	9,583,000.00
<b>Total</b>	<b>11,000,000.00</b>	<b>9,583,000.00</b>

## Balance with Bank

Schedule 30

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

## Other Income

Schedule 56

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Interest from Bank	76,843.00	67,549.00
<b>Total</b>	<b>76,843.00</b>	<b>67,549.00</b>



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

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



# LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to Others	30,000.00	98,000.00
Advance to Staff	250,735.00	320,852.00
Advance to District Authorities	1,104,500.00	1,109,500.00
Advance to District Hospitals	270,000.00	404,980.00
<b>Total</b>	<b>1,655,235.00</b>	<b>1,933,332.00</b>

## FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Vehicles	0.00	887,449.00
Office Equipment	126,000.00	0.00
<b>Total</b>	<b>126,000.00</b>	<b>887,449.00</b>

## Training and Workshops

Schedule 20

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	171,981.00	185,374.00
<b>Total</b>	<b>171,981.00</b>	<b>185,374.00</b>



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

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

## Salary (Pay and Allowances)

## Schedule 25

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	8,115,745.00	5,757,286.00
Total	8,115,745.00	5,757,286.00

## Maintenance Costs

## Schedule 26

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Building Maintenance	121,221.00	0.00
Vehicle Maintenance	5,779.00	2,826.00
Expenses on ICTC centre set up and maintenance	97,020.00	460,802.00
Total	224,020.00	463,628.00

## Operational Expenses

## Schedule 27

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Travelling Expenses	7,905.00	9,889.00
Review Meeting and Supervision of Councillors	16,320.00	0.00
Total	24,225.00	9,889.00



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

Project Director  
Tripura State AIDS Control Society  
Agartala, Tripura,



## Balance with Bank

## Schedule 31

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Bank 2	1,404,435.00	644,798.00
Total	1,404,435.00	644,798.00



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

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

TRIPURA STATE AIDS CONTROL SOCIETY

United Bank Of India

Bank Reconciliation Statement For The Month Of March 2015

Account No 0258010455176(GFATM RCC RD - II Fund)

Amount (Rs)  
1,404,435.00

Bank Balance as per cash book as on 31-03-2015

Add-Cheque issued but not presented for payment

Cheque no	Date	Amount
497507	27/02/2015	5,189.00
497517	19/03/2015	33,280.00
497519	28/03/2015	655.00
497520	28/03/2015	290.00
497521	28/03/2015	290.00
497522	30/03/2015	588,772.00
497523	30/03/2015	7,788.00
497524	31/03/2015	105,870.00
497525	31/03/2015	15,351.00
497526	31/03/2015	117,480.00
497527	31/03/2015	6,000.00
497528	31/03/2015	2,520.00

883,485.00

883,485.00

Less-Cheque Deposited in Bank but not Credited in Bank Pass Book

Cheque No.	Date	Amount(Rs)
318615	31/03/2015	2,500.00

2,500.00

Less - Bank Charges not debited in Cash Book

102.00

Balance as per Bank Book as on 31-03-2015

2,285,318.00



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

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

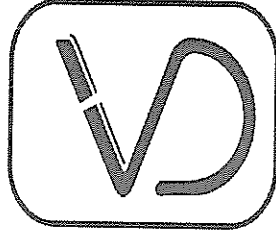


TRIPURA STATE AIDS CONTROL SOCIETY  
Akhaura Road, Opp. of I. G. M Hospital  
Agartala, West Tripura

## GFATM ROUND-VII PROGRAMME

# STATUTORY AUDIT REPORT

FOR THE PERIOD FROM 01/04/2014 TO 31/03/2015



**C. K. PRUSTY & ASSOCIATES**  
*Auditor*

Chartered Accountants

Rajani Kanta Goswami Path, H.No-37,  
Opp:- UBI Lalgaanesh Br., Lalgaanesh,

Guwahati-781 034, Assam.

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

Email: abhijit\_fca@icaai.org/ckpaghy@gmail.com  
Website: [www.caprusty.com](http://www.caprusty.com)



## Independent Auditor's 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 31<sup>st</sup> March 2015 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 31<sup>st</sup> March 2015 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 31<sup>st</sup> March 2015;

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.







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. Abhijit Das, Partner

Membership Number:- 069552

Place : Guwahati  
Date : 26/06/2015

# Tripura SACS - GLOBAL FUND VII

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

## Utilisation Certificate

Certified that an amount of Rs. 5,600,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year 2014-15 vide letter No. given below and opening Cash/Bank Balance Rs. 313,202.00 (and Current Liabilities of Rs.0.00)and outstanding Advances for Rs. 0.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 33,277.00. a sum of Rs. 3,833,831.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 2,112,648.00 (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.	T.18017/014/2014-15-NACO(Fin).Recd(All) dated 28th May, 2014	Rs. 9,00,000.00
2.	T.11017/017/2014-15/NACO(F), dated 13th Oct 2014	Rs. 47,00,000.00
	<b>Total</b>	<b>5,600,000.00</b>

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



(Chartered Accountant)

Countersigned

Project Director  
Tripura State AIDS Control Society  
Agartala, Tripura.

(Project Director)

*[Signature]*





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

Opening balance of Net Current Assets	Bank Round 7	313,202.00	313,202.00
Sources of funds	Grant from NACO to SACS	5,600,000.00	5,600,000.00
Utilisation of funds	Operational Expenses	51,619.00	2,752,000.00
	Salary	12,000.00	6,000.00
	Equipment Maintenance	741,000.00	60,000.00
	Building Maintenance	37,200.00	19,992.00
	Travelling Expenses	29,999.00	87,048.00
	Rent, Rates & Taxes	7,200.00	1,800.00
	Telephone/Communication Expenses	13,980.00	13,993.00
	Miscellaneous Expenses	3,833,831.00	
	Printing & Stationery		
	Monitoring & Evaluation (SIMS)		
	Water and Electricity Charges		
	Postage/Courier		
	Red Ribbon Clubs/Youth Friendly Clubs		
	PLHA Expenses		
Bank Interest & Miscellaneous Receipts	Interest from Bank	33,277.00	33,277.00
Closing balance of Net Current Assets	Bank Round 7	2,112,648.00	2,112,648.00

**Balance Sheet**

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

Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
313,202.00	GENERAL FUND	01	2,112,648.00	477,145.00	FIXED ASSETS	02	477,145.00
477,145.00	FIXED ASSET FUND		477,145.00	313,202.00	CURRENT ASSETS, LOANS AND ADVANCES	0301	2,112,648.00
<u>790,347.00</u>			<u>2,589,793.00</u>	<u>790,347.00</u>	CURRENT ASSETS		<u>2,589,793.00</u>



Auditor

FC/EM/PO

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

Project Director  
Tripura State AIDS Control Society  
Agartala, Tripura.



## General Fund

## Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Opening grant in aid	313,202.00	2,042,231.00
Add: Received during the year		
Grant from NACO to SACS	5,600,000.00	3,134,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	3,800,554.00	4,863,029.00
Closing grant in aid	2,112,648.00	313,202.00

## 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),

Project Director  
Tripura State AIDS Control Society  
Agartala, Tripura.

# 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-15 (Rs.)	As at 31-Mar-14 (Rs.)
Bank Round 7	2,112,648.00	313,202.00
Total	2,112,648.00	313,202.00



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

Project Director  
Tripura State AIDS Control Society  
Agartala, Tripura.



## Income And Expenditure Account

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

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
596,968.00	IEC		0.00	88,023.00	Other Income	28	33,277.00
56,006.00	Monitoring & Evaluation (SIMS)		87,048.00	4,863,029.00	Grants utilised to the extent of revenue expenditure		3,800,554.00
283,352.00	Training and Workshops	08	13,980.00				
3,122,750.00	Salary (Pay and Allowances)	13	2,752,000.00				
18,000.00	Maintenance Costs	14	18,000.00				
873,976.00	Operational Expenses	15	962,803.00				
<b>4,951,052.00</b>			<b>3,833,831.00</b>	<b>4,951,052.00</b>			<b>3,833,831.00</b>



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

Project Director  
Tripura State AIDS Control Society  
Agartala, Tripura.

## Other Income

## Schedule 28

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Interest from Bank	33,277.00	88,023.00
<b>Total</b>	<b>33,277.00</b>	<b>88,023.00</b>

## Training and Workshops

## Schedule 08

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	0.00	268,420.00
Red Ribbon Clubs/Youth Friendly Clubs	13,980.00	14,932.00
<b>Total</b>	<b>13,980.00</b>	<b>283,352.00</b>

## Salary (Pay and Allowances)

## Schedule 13

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	2,752,000.00	3,122,750.00
<b>Total</b>	<b>2,752,000.00</b>	<b>3,122,750.00</b>





## Maintenance Costs

## Schedule 14

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Equipment Maintenance	12,000.00	12,000.00
Building Maintenance	6,000.00	6,000.00
<b>Total</b>	<b>18,000.00</b>	<b>18,000.00</b>

## Operational Expenses

## Schedule 15

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Operational Expenses	51,619.00	51,918.00
Travelling Expenses	741,000.00	653,300.00
Rent, Rates & Taxes	60,000.00	60,000.00
Telephone/Communication Expenses	37,200.00	37,200.00
Miscellaneous Expenses	19,992.00	19,334.00
Printing & Stationery	29,999.00	30,000.00
Water and Electricity Charges	7,200.00	7,200.00
Postage/Courier	1,800.00	90.00
PLHA Expenses	13,993.00	14,934.00
<b>Total</b>	<b>962,803.00</b>	<b>873,976.00</b>



## Receipt And Payment Account

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

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
2,042,231.00	Opening Balance: Balance with Bank	30	313,202.00	4,864,008.00	LOANS AND ADVANCES	17	3,762,645.00
3,134,000.00	GENERAL FUND	29	5,600,000.00	46,968.00	IEC		0.00
88,023.00	Other Income	56	33,277.00	40,076.00	Monitoring & Evaluation (SIMS)		71,186.00
<u>5,264,254.00</u>			<u>5,946,479.00</u>	313,202.00	Closing Balance: Balance with Bank	31	2,112,648.00
				<u>5,264,254.00</u>			<u>5,946,479.00</u>



Assistant Director (Finance),  
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Agartala, Tripura (West).

Project Director  
Tripura State AIDS Control Society  
Agartala, Tripura.



## GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Grant from NACO to SACS	5,600,000.00	3,134,000.00
<b>Total</b>	<b>5,600,000.00</b>	<b>3,134,000.00</b>

## Balance with Bank

Schedule 30

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

## Other Income

Schedule 56

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Interest from Bank	33,277.00	88,023.00
<b>Total</b>	<b>33,277.00</b>	<b>88,023.00</b>



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Agartala, Tripura (West),

Project Director  
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Agartala, Tripura.

# LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to NGOs	3,762,645.00	4,864,008.00
Total	3,762,645.00	4,864,008.00

## Balance with Bank

Schedule 31

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Bank Round 7	2,112,648.00	313,202.00
Total	2,112,648.00	313,202.00



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Agartala, Tripura.



# TRIPURA STATE AIDS CONTROL SOCIETY

United Bank Of India

Bank Reconciliation Statement For The Month Of March 2015

Account No 0258010456470(GFATM RD - VII Fund)

Bank Balance as per cash book as on 31-03-2015

Amount (Rs)  
2,112,648.00

Add-Cheque issued but not presented for payment

Less-Cheque Deposited in Bank but not Credited in Bank Pass Book

Cheque No.	Date	Amount(Rs)
856832	26/03/2015	41,595.00
367772	26/03/2015	28,675.00

70,270.00

70,270.00

Balance as per Bank Book as on 31-03-2015

2,042,378.00



Project Director  
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Agartala, Tripura.

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