AUDITOR’S REPORT

Unqualified Opinion (District/ Health Society, RNTCP)
Revised TB Control Project
(for Project Financial Statement including SOE)

To
The Joint DHS (TB) Assam
SPO, RNTCP Assam
Hengrabari, Guwahati - 36

1. Report on the Financial Statements

We have audited the accompanying consolidated expenditure statements/consolidated financial statements of the Revised TB Control Project implemented through Assam State Health Society, RNTCP (under Revised TB Control Society Project) RNTCP – II financed under World Bank Credit/Loan No.IDA 5376-IN as at 31st March 2016.

2. Management’s responsibility for the financial statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Society in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

3. Auditor’s Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the society's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.
4. **Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the consolidated financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

a. In the case of the balance sheet, of the state of affairs of the society as at 31st March 2016.

b. In the case of the income and expenditure account, of the deficit for the year ended on that date.

c. In the case of the receipts and payments account, of the receipts and payments for the period from 01/04/2015 to 31/03/2016.

5. **Report on other legal and regulatory requirements**

   a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.

   b. In our opinion proper books of account as required by law have been kept by the society so far as appears from our examination of those books.

   c. The balance sheet and the income and expenditure account dealt with by this report are in agreement with the books of account.

   d. It is certified that control over payment of contractual staff is adequate and the expenditure is eligible for financing under IDA Credit No. 53761N.

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For K P Sarda & Co.
Chartered Accountants
FRN: 319206E

(CA. K P Sarda)
Partner
Membership No. 054555

Place : Guwahati
Date : 12/01/2017