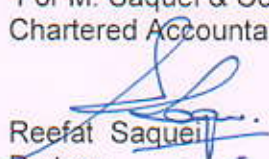


AUDITOR'S REPORT
VOLUNTARY HEALTH ASSOCIATION OF ASSAM
GUWAHATI COLLEGE ROAD, EAST JYOTI NAGAR
P.O.BAMUNIMAIDAN, GUWAHATI-781 021
ACCOUNT : STRENGTHENING AND SUSTAINING TOBACCO CONTROL THROUGH POLICY
AND MEDIA ADVOCACY

1. We have examined the Balance Sheet of Voluntary Health Association of Assam, Guwahati College Road, East Jyoti Nagar, P.O.Bamunimaidan, Guwahati- 781 021, Account – Strengthening and Sustaining Tobacco Control through Policy and Media Advocacy as on 31st March, 2016 and the Income and Expenditure Account and Receipt and Payment Account for the period ended on that date annexed thereto, which we have signed under reference to this report. These financial statements are the responsibility of the Association's management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of the audit.
4. In our opinion, proper books of account have been kept by the Association so far as appears from our examination of the said books and the financial statements are in agreement with the books of account maintained by the said Association.
5. In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view :
 - I. In the case of the Balance Sheet, of the state of affairs of the Association, Account : Strengthening and Sustaining Tobacco Control through Policy and Media Advocacy as on 31st March, 2016
 - II. in the case of the Income and Expenditure Account of deficit of the Association, Account : Strengthening and Sustaining Tobacco Control through Policy and Media Advocacy for the period ended on that date, and
 - III. in the case of the Receipt and Payment Account, of the transactions of the Association, Account : Strengthening and Sustaining Tobacco Control through Policy and Media Advocacy for the period ended on that date.

For M. Saquei & Co.
Chartered Accountants


Reefat Saquei
Partner
Membership No. 058118



Guwahati, 20th December, 2016

VOLUNTARY HEALTH ASSOCIATION OF ASSAM
EAST JYOTI NAGAR, GUWAHATI COLLEGE ROAD, P.O. BAMUNIMAIDAN, GUWAHATI - 781 021

Account : Strengthening and Sustaining Tobacco Control through Policy and Media Advocacy

BALANCE SHEET AS ON 31ST MARCH, 2016

| LIABILITIES | AMOUNT (₹) | ASSETS | AMOUNT (₹) |
|--|------------|--|------------|
| Capital Grant Fund: As per last A/c | 147,500.00 | Fixed Assets As per Schedule - A | 107,528.00 |
| Unutilised Grant C/F | 72,603.16 | Income & Expenditure A/c: As per last A/c | 28,025.00 |
| | | Add: Deficit for the period | 11,947.00 |
| | | Closing Balance Cash at Bank | 39,972.00 |
| Total | 220,103.16 | Total | 220,103.16 |

In terms of our separate report of even date.



For M. Saquei & Co.
Chartered Accountants

Reefat Saquei
Partner
M.No. 058118

Date : 20.12.2016

VOLUNTARY HEALTH ASSOCIATION OF ASSAM
EAST JYOTI NAGAR, GUWAHATI COLLEGE ROAD, P.O. BAMUNIMAIDAN, GUWAHATI - 781 021

Account : Strengthening and Sustaining Tobacco Control through Policy and Media Advocacy

| EXPENDITURE | AMOUNT (₹) | AMOUNT INCOME | AMOUNT (₹) |
|--|------------|---------------|--------------|
| | | B/F | 1,591,954.00 |
| | | | 1,170,596.00 |
| Ensure effective implementation of Sec 4.5 and 6 of COTPA | 806.00 | | |
| Follow up on MCR from Quarterly to monthly reporting of COTPA | 6,956.00 | | |
| Follow up with key officials for Compliance on Secs 4 & 5 | 250.00 | | |
| ATR from the tobacco companies to ADGP, CID and review there in POS Declaration | 59,558.00 | | |
| Follow up on POS sustainability Supporting Police Dept. as and when required to sustain enforcement of Sec 4,5,6,8,7 in District through timely Facilitation | 7,814.00 | | |
| | 3,216.00 | | |
| | | | 78,600.00 |
| Conduct Media Advocacy for Proper implementation and enforcement of Tobacco Control Law and other Policy Priorities | | | |
| Regular news monitoring National/International and regional Media | | | 43,197.00 |
| Create a conducive Environment for Tobacco Control Progress in Assam | | | |
| Observation of World No. Tobacco Day | | | 3,162.00 |
| Advocate for allocation of resource for Mass Media Mapping of relevant department and key officials for allocation resource | | | 3,000.00 |
| Advocate for banning sale of Loose Cigarette Follow up with key officials to issue notification for ban | | | 6,409.00 |
| | | | 1,304,964.00 |
| | | C/F | 1,591,954.00 |



VOLUNTARY HEALTH ASSOCIATION OF ASSAM
EAST JYOTI NAGAR, GUWAHATI COLLEGE ROAD, P.O. BAMUNIMAIDAN, GUWAHATI - 781 021

Account : Strengthening and Sustaining Tobacco Control through Policy and Media Advocacy

Income and Expenditure Account for the year ended 31st March, 2016 (2015-16)

| EXPENDITURE | AMOUNT (₹) | AMOUNT INCOME | AMOUNT (₹) |
|------------------------|------------|---------------|--------------|
| .. Administrative cost | B/F | 1,304,964.00 | B/F |
| .. Indirect cost | | 213,791.00 | |
| .. Depreciation | | 61,252.00 | |
| | | 11,947.00 | |
| Total | Total | 1,591,954.00 | Total |
| | | | 1,591,954.00 |

In terms of our separate report of even date.



For M. Saquei & Co.
Chartered Accountants

Reefat Saquei
Partner
M.No. 058118

Date : 20.12.2016

VOLUNTARY HEALTH ASSOCIATION OF ASSAM
EAST JYOTI NAGAR, GUWAHATI COLLEGE ROAD, P.O. BAMUNIMAIDAN, GUWAHATI - 781 021

Account : Strengthening and Sustaining Tobacco Control through Policy and Media Advocacy

Statement of Receipt and Payment Account for the year ended 31st March, 2016 (2015-16)

| RECEIPT | AMOUNT (₹) | PAYMENT | AMOUNT (₹) |
|---------|--------------|--|--|
| B/F | 1,652,610.16 | <p><u>Ensure effective implementation of Sec 4,5 and 6 of COTPA</u> Follow up on MCR from Quarterly to monthly reporting of COTPA Follow up with key officials for Compliance on Secs 4 & 5 ATR from the tobacco companies to ADGP, CID and review there in POS Declaration Follow up on POS sustainability Supporting Police Dept. as and when required to sustain enforcement of Sec 4,5,6,8,7 in District through timely Facilitation</p> <p><u>Conduct Media Advocacy for Proper implementation and enforcement of Tobacco Control Law and other Policy Priorities</u> Regular news monitoring National/International and regional Media</p> <p><u>Create a conducive Environment for Tobacco Control Progress in Assam</u> Observation of World No. Tobacco Day</p> <p><u>Advocate for allocation of resource for Mass Media Mapping of relevant department and key officials for allocation resource</u></p> <p><u>Advocate for banning sale of Loose Cigarette</u> Follow up with key officials to issue notification for ban</p> | <p>1,170,596.00</p> <p>806.00</p> <p>6,956.00</p> <p>250.00</p> <p>59,558.00</p> <p>7,814.00</p> <p>3,216.00</p> <p>78,600.00</p> <p>43,197.00</p> <p>3,162.00</p> <p>3,000.00</p> <p>6,409.00</p> |
| C/F | 1,652,610.16 | C/F | 1,304,964.00 |



VOLUNTARY HEALTH ASSOCIATION OF ASSAM
EAST JYOTI NAGAR, GUWAHATI COLLEGE ROAD, P.O. BAMUNIMAIDAN, GUWAHATI - 781 021

Account : Strengthening and Sustaining Tobacco Control through Policy and Media Advocacy

Statement of Receipt and Payment Account for the year ended 31st March, 2016 (2015-16)

| RECEIPT | AMOUNT (₹) | PAYMENT | AMOUNT (₹) |
|---------|--------------|--|--------------|
| B/F | 1,652,610.16 | B/F | 1,304,964.00 |
| | | Administrative cost | 213,791.00 |
| | | Indirect cost | 61,252.00 |
| | | <u>Closing Balance</u> Cash with Allahabad Bank, in S.B. A/c No. 20706678000 | 72,603.16 |
| Total | 1,652,610.16 | Total | 1,652,610.16 |

In terms of our separate report of even date.



For M. Saquei & Co.
Chartered Accountants

Reefat Saquei
Partner

M.No. 058118

Date : 20.12.2016

VOLUNTARY HEALTH ASSOCIATION OF ASSAM
EAST JYOTI NAGAR, GUWAHATI COLLEGE ROAD, P.O. BAMUNIMAIDAN, GUWAHATI - 781 021

SCHEDULE: 'A'

Account : Strengthening and Sustaining Tobacco Control through Policy and Media Advocacy

Schedule of Fixed Assets as at 31st March, 2016

| Sl. No. | Particulars | WDV as on 31.03.2015 | Addition during the period | Sold/ disposed off | Total | Rate of Deprn. | Depreciation | WDV as on 31.03.2016 |
|---------|-------------------|----------------------|----------------------------|--------------------|------------|----------------|--------------|----------------------|
| 1 | Computer (Laptop) | 82,620.00 | 0.00 | 0.00 | 82,620.00 | 10% | 8,262.00 | 74,358.00 |
| 2 | Printer | 9,720.00 | 0.00 | 0.00 | 9,720.00 | 10% | 972.00 | 8,748.00 |
| 3 | Cell Phone | 27,135.00 | 0.00 | 0.00 | 27,135.00 | 10% | 2,713.00 | 24,422.00 |
| | Total Rs. | 119,475.00 | 0.00 | 0.00 | 119,475.00 | | 11,947.00 | 107,528.00 |

