



**Bharat Parikh  
& Associates**

CA. Bharat Parikh  
B.Com., F.C.A



## **AUDITOR'S REPORT**

To,  
The Project Director,  
The Daman & Diu State AIDS Control Society,  
Primary Health Center,  
Moti Daman,  
Daman- 396220

We have audited the accompanying Balance Sheet of the **Daman & Diu State AIDS Control Society (GLOBAL FUND II)** for the year ended on 31st March 2014 and also the Income & Expenditure account and Receipt & Payment account for the year ended on that date. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted audit in accordance with Standards on Auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining on 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.

In our opinion the financial statement present a true and fair view of the Sources and Application of Funds and the financial position of The Daman & Diu State AIDS Control Society for the year ended 31st March 2014 in accordance with relevant accounting standards.

We report that:-

- 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.
- In our opinion, proper books of account have been kept by the State AIDS Control Society so far as appears from our examination of the books.



### **CHARTERED ACCOUNTANTS**

**H. O. :** 508-509, Shriram Chambers, R.C. Dutt Rd., Alkapuri, VADODARA - 7. Telefax : (91) (0265) 2338755

**BRANCHES : AHMEDABAD, MUMBAI, DELHI, CHICAGO (U.S.A.).**

**Email :** bharatparikhca@gmail.com / bharat.parikh@bpaca.com **Website :** www.bpaca.com

- c) The Balance Sheet and Receipt & Payment Account dealt with by this report are in agreement with the books of account.
- d) In our opinion and to the best of our information and according to the explanations given to us, they said accounts subject to and read with notes thereon, give a true and fair view:-
- 1) In case of Balance Sheet, of the state of affairs of the Society as at 31st March 2014.
  - 2) In case of Income & Expenditure account of the incomes and expenses for the year ended on that date.
  - 3) In case of Receipt & Payment account of the receipts and payments for the year ended on that date.
- e) In addition, (a) with respect to, adequate supporting documentation has been maintained to support claims to the World Bank for reimbursements of expenditures incurred and (b) which expenditures are eligible for financing under the Loan / Credit Agreement.

We further report that:

1. SACS is maintaining proper records to show full particulars including quantitative details and situation of fixed assets. As per information given to us the management has physically verified the assets and no discrepancies have been found on such verification.
2. Advances have been made by SACS to NGO's / individuals during the year.
3. In our opinion and to the best of our information and according to the explanations given to us, SACS has an adequate internal control procedure commensurate to the size of the SACS and the nature of its work for the purchase of medicines, medical equipment including components and other assets.
4. In our opinion, SACS is regular in depositing Provident fund and other Government dues with the appropriate authorities during the year.
5. In our opinion and to the best of our information and according to the explanations given to us, no personal expenditure of employees / officers, other than those contractual obligations, has been charged to any expenditure accounts.
6. In our opinion and to the best of our information and according to the explanations given to us, the grant received during the current financial year is properly utilized as per the action plan provided by NACO.





In addition to above, our observations are:-

- 1) SACS (GLOBAL FUND IV) has a system of reconciliation of the books by taking periodical trial balances and reconciliation of bank statements and the SACS has been regularly submitting its quarterly results to NACO.
- 2) In our opinion and to the best of our information and according to the explanations given to us, we have not come to notice during audit any theft/ embezzlement/ misappropriation of cash having occurred during the year under report except following notes.

For Bharat Parikh & Associates  
Chartered Accountants

  
Partner  
(CA Bharat Parikh)



Place: Vadodara

Date: 21/8/2014



## Daman & Diu SACS - Global Fund II

Primary Health Centre, Fort Area, Moti Daman - 396220

National AIDS Control Project - Phase III

### Utilisation Certificate

Certified that an amount of Rs. **1,060,000.00** received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year **2013-14** vide letter No. given below and opening Cash/Bank Balance Rs. **573,469.00** (and Current Liabilities of Rs.**0.00**) and outstanding Advances for Rs. **136,900.00** on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. **28,319.00**. a sum of Rs. **811,631.00** has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. **889,285.00** (and Current Liabilities of Rs. **0.00**) and outstanding advances of Rs.**97,772.00**. 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
01	NEFT- RTGS Dt. 18/07/2013	3.12.000
02	NEFT- RTGS Dt. 10/10/2013	7.48.000
	<b>Total</b>	<b>1,060,000.00</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

For Bharat Parikh & Associates  
(Chartered Accountant)  
Chartered Accountants

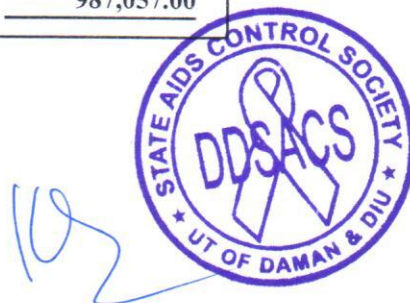
Partner  
(Bharat Parikh)



Project Director  
State AIDS Control Society  
UT of Daman & Diu.

(Project Director)

Opening balance of Net Current Assets	Amount (Rs.)
Bank2	573,469.00
Advance to District Authorities	136,900.00
	<u>710,369.00</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	1,060,000.00
	<u>1,060,000.00</u>
Utilisation of funds	Amount (Rs.)
Salary	632,219.00
Travelling Expenses	2,796.00
Expenses on ICTC centre set up and maintenance	176,616.00
	<u>811,631.00</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Interest from Bank	28,319.00
	<u>28,319.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
Bank2	889,285.00
Advance to District Authorities	97,772.00
	<u>987,057.00</u>





## Balance Sheet

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

Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
710,369.00	GENERAL FUND	01	987,057.00	159,107.00	FIXED ASSETS	02	159,107.00
159,107.00	FIXED ASSET FUND		159,107.00		CURRENT ASSETS, LOANS AND ADVANCES	0401	97,772.00
					LOANS AND ADVANCES	301	889,285.00
869,476.00			1,146,164.00	869,476.00			1,146,164.00

For Bharat Parikh & Associates  
Chartered Accountants

Partner  
Auditor (Bharat Parikh)



Assit. Director (Fin.)  
State AIDS Control Society  
Daman & Diu, Daman.  
FC/FM/FO

Project Director  
State AIDS Control Society  
UT of Daman & Diu.  
Project Director



## General Fund

## Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Opening grant in aid	710,369.00	235,541.00
Add: Received during the year		
Grant from NACO to SACS	1,060,000.00	1,038,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	783,312.00	563,172.00
Closing grant in aid	987,057.00	710,369.00

## Fixed Asset

## Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Office Equipment (2206)	159,107.00	0.00	0.00	159,107.00
Grand Total	159,107.00	0.00	0.00	159,107.00





Funds from Other Sources

Schedule 03

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

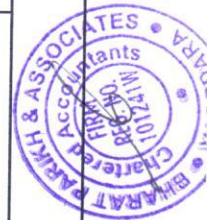
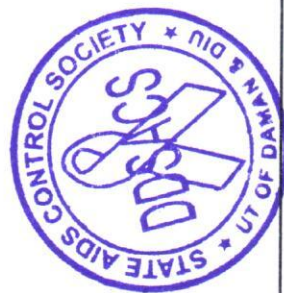
LOANS AND ADVANCES

Schedule 0401

Figures in Rupees		
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to District Authorities	97,772.00	136,900.00
Total	97,772.00	136,900.00

Schedule 301

Figures in Rupees		
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank2	889,285.00	573,469.00
Total	889,285.00	573,469.00





## Income And Expenditure Account

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

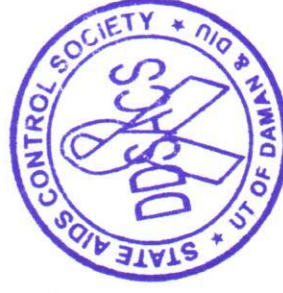
Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
509,075.00	Salary (Pay and Allowances)	13	632,219.00	7,731.00	Other Income	28	28,319.00
59,788.00	Maintenance Costs	14	176,616.00	563,172.00	Grants utilised to the extent of revenue expenditure		783,312.00
2,040.00	Operational Expenses	15	2,796.00				
<b>570,903.00</b>			<b>811,631.00</b>	<b>570,903.00</b>			<b>811,631.00</b>

For Bharat Parikh & Associates  
Chartered Accountants



Assst. Director (Fin.)  
State AIDS Control Society  
Daman & Diu, Daman.

Project Director  
State AIDS Control Society  
UT of Daman & Diu.



Other Income

Schedule 28

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Interest from Bank	28,319.00	7,731.00
<b>Total</b>	<b>28,319.00</b>	<b>7,731.00</b>

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	632,219.00	509,075.00
<b>Total</b>	<b>632,219.00</b>	<b>509,075.00</b>

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Expenses on ICTC centre set up and maintenance	59,788.00	59,788.00
<b>Total</b>	<b>59,788.00</b>	<b>59,788.00</b>





## Operational Expenses

## Schedule 15

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Travelling Expenses	2,796.00	2,040.00
Total	2,796.00	2,040.00



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# Daman & Diu SACS - Global Fund II

Primary Health Centre, Fort Area , Moti Daman - 396220

National AIDS Control Project - Phase III

## Receipt And Payment Account For The Period From : 01-Apr-2013 To :31-Mar-2014

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
221,952.00	Opening Balance:			183,099.00	LOANS AND ADVANCES	17	137,488.00
1,038,000.00	Balance with Bank	30	573,469.00	509,075.00	Salary (Pay and Allowances)	25	632,219.00
7,731.00	GENERAL FUND	29	1,060,000.00	2,040.00	Operational Expenses	27	2,796.00
1,267,683.00	Other Income	56	28,319.00	573,469.00	Closing Balance:	31	889,285.00
			1,661,788.00	1,267,683.00	Balance with Bank		1,661,788.00

For Bharat Parikh & Associates  
Chartered Accountants

(Bharat Parikh)



Asstt. Director (Fin.)  
State AIDS Control Society  
Daman & Diu, Daman.

Project Director  
State AIDS Control Society  
UT of Daman & Diu.





## GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Grant from NACO to SACS	1,060,000.00	1,038,000.00
<b>Total</b>	<b>1,060,000.00</b>	<b>1,038,000.00</b>

## Balance with Bank

Schedule 30

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Bank2	573,469.00	221,952.00
<b>Total</b>	<b>573,469.00</b>	<b>221,952.00</b>

## Other Income

Schedule 56

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Interest from Bank	28,319.00	7,731.00
<b>Total</b>	<b>28,319.00</b>	<b>7,731.00</b>



# LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to District Authorities	137,488.00	183,099.00
<b>Total</b>	<b>137,488.00</b>	<b>183,099.00</b>

# Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	632,219.00	509,075.00
<b>Total</b>	<b>632,219.00</b>	<b>509,075.00</b>

# Operational Expenses

Schedule 27

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Travelling Expenses	2,796.00	2,040.00
<b>Total</b>	<b>2,796.00</b>	<b>2,040.00</b>





Balance with Bank

Schedule 31

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank2	889,285.00	573,469.00
Total	889,285.00	573,469.00



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For Bharat Parikh & Associates  
Chartered Accountants

Partner  
(Bharat Parikh)