



**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

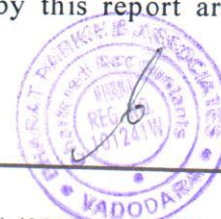
We have audited the accompanying Balance Sheet of the **Daman & Diu State AIDS Control Society (NEW DBS FOR NACP IV)** for the year ended on 31st March 2014 and also the Income & Expenditure account and Receipt & Payment account for the year ended on that date. Our responsibility is to express an opinion 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.
- The Balance Sheet and Receipt & Payment Account dealt with by this report are in agreement with the books of account.



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.).

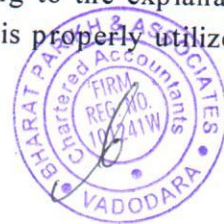
Email : bharatparikhca@gmail.com / bharat.parikh@bpaca.com **Website :** www.bpaca.com

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 SOE's 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 (Pool Fund) 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.

For Bharat Parikh & Associates
Chartered Accountants

Partner 
(CA Bharat Parikh)



Place: Vadodara

Date: 21/8/2014

Utilisation Certificate

Certified that an amount of Rs. **27,247,010.00** 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. **775,899.63** (and Current Liabilities of Rs.**0.00**) and outstanding Advances for Rs. **299,313.00** on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. **191,709.00**. a sum of Rs. **21,896,372.00** has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. **6,617,271.63** (and Current Liabilities of Rs. **0.00**)and outstanding advances of Rs.**288.00**. 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	1,32,36,000
02	NEFT - RTGS Dt. 10/10/2013	1,40,11,000
	Total	27,247,010.00

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
For Bharat Parikh & Associates
Chartered Accountants

(Chartered Accountant)

Partner
(Bharat Parikh)




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

(Project Director)

Opening balance of Net Current Assets	Amount (Rs.)
NEW DBS Bank Code	775,899.63
Advance to NGOs	299,313.00
	<u>1,075,212.63</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	27,247,000.00
Recovery/Deduction of Grants	10.00
	<u>27,247,010.00</u>
Utilisation of funds	Amount (Rs.)
IEC	1,968,955.00
Training	287,708.00
Salary	4,666,109.00
Equipment Maintenance	111,247.00
Vehicle Maintenance	114,733.00
Travelling Expenses	299,306.00
Telephone/Communication Expenses	87,326.00
Honorarium	27,000.00
Bank Charges	200.00
Miscellaneous Expenses	77,090.00
Printing & Stationery	16,800.00
Blood Lab. Supplies	24,807.00
Advertisement (Other than IEC)	99,867.00
Audit Fees	39,326.00
NGO Services for Priority Interventions	13,466,192.00
Postage/Courier	100.00
Contractual Services - Companies	11,250.00
Campaigns	2,900.00
Contingency	4,229.00
Consumable Items	13,988.00
Equipment (Other)	124,200.00
Office Equipment	453,039.00
	<u>21,896,372.00</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Interest from Bank	191,709.00
	<u>191,709.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
NEW DBS Bank Code	6,617,271.63
Advance to NGOs	288.00
	<u>6,617,559.63</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.)
1,075,212.63	GENERAL FUND	01	6,617,559.63	8,387,224.00	FIXED ASSETS	02	8,964,463.00
8,387,224.00	FIXED ASSET FUND		8,964,463.00		CURRENT ASSETS, LOANS AND ADVANCES		
				775,899.63	CURRENT ASSETS	0301	6,617,271.63
				299,313.00	LOANS AND ADVANCES	0401	288.00
9,462,436.63			15,582,022.63	9,462,436.63			15,582,022.63

For Bharat Parikh & Associates
Chartered Accountants



Partner
(Bharat Parikh)

Asset 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	1,075,212.63	0.00
Add: Received during the year		
Grant from NACO to SACS	27,247,000.00	10,585,000.00
Recovery/Deduction of Grants	10.00	3,089,942.63
NACP III Closure	0.00	8,295,724.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	21,127,424.00	12,508,230.00
Grants utilised to the extent of fixed asset expenditure	577,239.00	8,387,224.00
Closing grant in aid	6,617,559.63	1,075,212.63



Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Equipment (Other) (2204)	0.00	124,200.00	0.00	124,200.00
NACPIII Blood Bank Equipments (2403)	756,793.00	0.00	0.00	756,793.00
NACPIII Civil Works (2401)	3,139,558.00	0.00	0.00	3,139,558.00
NACPIII Equipment (Other) (2404)	847,865.00	0.00	0.00	847,865.00
NACPIII Furniture , Fixtures & Supplies (2402)	1,665,425.00	0.00	0.00	1,665,425.00
NACPIII Office Equipment (2406)	1,421,153.00	0.00	0.00	1,421,153.00
NACPIII Vehicles (2405)	464,930.00	0.00	0.00	464,930.00
Office Equipment (2206)	91,500.00	453,039.00	0.00	544,539.00
Grand Total	8,387,224.00	577,239.00	0.00	8,964,463.00

Funds from Other Sources

Schedule 03

Figures in Rupees

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



CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
NEW DBS Bank Code	6,617,271.63	775,899.63
Total	6,617,271.63	775,899.63

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to NGOs	288.00	299,313.00
Total	288.00	299,313.00



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Daman & Diu SACS - NEW DBS FOR NACPIV

Primary Health Centre, Fort Area, Moti Daman - 396220

National AIDS Control Project - Phase III

Income And Expenditure Account

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

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
1,727,402.00	IEC		1,968,955.00	39,792.00	Other Income	28	191,709.00
108,334.00	Surveillance		0.00	12,508,230.00	Grants utilised to the extent of revenue expenditure		21,127,424.00
5,304.00	Kits and Other Lab Supplies	06	38,795.00				
187,908.00	Training and Workshops	08	290,608.00				
4,493,478.00	NGO Services	11	13,466,192.00				
5,293,875.00	Salary (Pay and Allowances)	13	4,693,109.00				
160,987.00	Maintenance Costs	14	225,980.00				
570,734.00	Operational Expenses	15	635,494.00				
12,548,022.00			21,319,133.00	12,548,022.00			21,319,133.00

For Bharat Parikh & Associates
Chartered AccountantsPartner
(Bharat Parikh)Asstt. Director (EHR)
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	191,709.00	39,792.00
Total	191,709.00	39,792.00

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Blood Lab. Supplies	24,807.00	0.00
Consumable Items	13,988.00	5,304.00
Total	38,795.00	5,304.00

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	287,708.00	187,908.00
Campaigns	2,900.00	0.00
Total	290,608.00	187,908.00



NGO Services

Schedule 11

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
NGO Services for Priority Interventions	13,466,192.00	4,493,478.00
Total	13,466,192.00	4,493,478.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	4,666,109.00	5,284,257.00
Honorarium	27,000.00	9,618.00
Total	4,693,109.00	5,293,875.00

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Equipment Maintenance	111,247.00	77,271.00
Vehicle Maintenance	114,733.00	83,716.00
Total	225,980.00	160,987.00



Operational Expenses

Schedule 15

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Travelling Expenses	299,306.00	294,756.00
Telephone/Communication Expenses	87,326.00	109,321.00
Bank Charges	200.00	450.00
Miscellaneous Expenses	77,090.00	20,545.00
Printing & Stationery	16,800.00	28,174.00
Advertisement (Other than IEC)	99,867.00	31,524.00
Audit Fees	39,326.00	39,326.00
Postage/Courier	100.00	106.00
Contractual Services - Companies	11,250.00	46,532.00
Contingency	4,229.00	0.00
Total	635,494.00	570,734.00



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Receipt And Payment Account

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

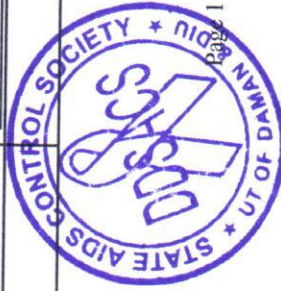
Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
0.00	Opening Balance:			4,706,025.00	LOANS AND ADVANCES	17	13,167,167.00
	Balance with Bank	30	775,899.63	91,500.00	FIXED ASSETS	16	577,239.00
13,674,942.63	GENERAL FUND	29	27,247,010.00	230,429.00	CURRENT LIABILITIES	32	91,832.00
39,792.00	Other Income	56	191,709.00	5,202.00	Kits and Other Lab Supplies	18	38,795.00
13,714,734.63			28,214,618.63	187,908.00	Training and Workshops	20	290,608.00
				86,766.00	NGO Services	23	0.00
				5,096,535.00	Salary (Pay and Allowances)	25	4,637,677.00
				160,987.00	Maintenance Costs	26	225,980.00
				566,856.00	Operational Expenses	27	631,994.00
				1,698,293.00	IEC		1,936,055.00
				108,334.00	Surveillance		0.00
				775,899.63	Closing Balance:		
				13,714,734.63	Balance with Bank	31	6,617,271.63
							28,214,618.63

For Bharat Parikh & Associates
Chartered Accountants



Asset 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	27,247,000.00	10,585,000.00
Recovery/Deduction of Grants	10.00	3,089,942.63
Total	27,247,010.00	13,674,942.63

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
NEW DBS Bank Code	775,899.63	0.00
Total	775,899.63	0.00

Other Income

Schedule 56

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Interest from Bank	191,709.00	39,792.00
Total	191,709.00	39,792.00



LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to NGOs	13,167,167.00	4,706,025.00
Total	13,167,167.00	4,706,025.00

FIXED ASSETS

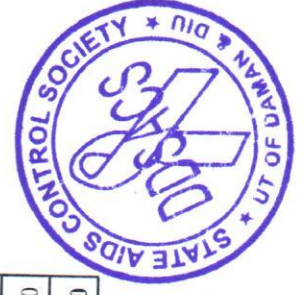
Schedule 16

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Equipment (Other)	124,200.00	0.00
Office Equipment	453,039.00	91,500.00
Total	577,239.00	91,500.00

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
TDS (Salary)	55,432.00	197,340.00
TDS (Others)	36,400.00	33,089.00
Total	91,832.00	230,429.00



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Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Blood Lab. Supplies	24,807.00	0.00
Consumable Items	13,988.00	5,202.00
Total	38,795.00	5,202.00

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	287,708.00	187,908.00
Campaigns	2,900.00	0.00
Total	290,608.00	187,908.00

NGO Services

Schedule 23

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
NGO Services for Priority Interventions	0.00	86,766.00
Total	0.00	86,766.00



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Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	4,616,239.00	5,089,353.00
Honorarium	21,438.00	7,182.00
Total	4,637,677.00	5,096,535.00

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Equipment Maintenance	111,247.00	77,271.00
Vehicle Maintenance	114,733.00	83,716.00
Total	225,980.00	160,987.00



Operational Expenses

Schedule 27

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Travelling Expenses	299,306.00	294,756.00
Telephone/Communication Expenses	87,326.00	109,321.00
Bank Charges	200.00	450.00
Miscellaneous Expenses	77,090.00	20,545.00
Printing & Stationery	16,800.00	28,174.00
Advertisement (Other than IEC)	99,867.00	31,524.00
Audit Fees	35,826.00	35,826.00
Postage/Courier	100.00	106.00
Contractual Services - Companies	11,250.00	46,154.00
Contingency	4,229.00	0.00
Total	631,994.00	566,856.00

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
NEW DBS Bank Code	6,617,271.63	775,899.63
Total	6,617,271.63	775,899.63

