



**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 RCC 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.



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 II) 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.

For Bharat Parikh & Associates
Chartered Accountants

Partner

(CA Bharat Parikh)

Place: Vadodara

Date: 21/6/2014





Daman & Diu SACS - GLOBAL FUND RCC IV

Primary Health Centre, Fort Area, Moti Daman - 396220

National AIDS Control Project - Phase III

Utilisation Certificate

Certified that an amount of Rs. **0.00** 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. **452,377.00** (and Current Liabilities of Rs.**0.00**) and outstanding Advances for Rs. **105,600.00** on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. **0.00**. a sum of Rs. **0.00** has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. **452,377.00** (and Current Liabilities of Rs. **0.00**)and outstanding advances of Rs.**105,600.00**. 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
		Total 0.00

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)

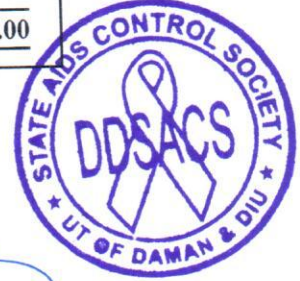
Partner
(Bharat Parikh)



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

(Project Director)

Opening balance of Net Current Assets	Amount (Rs.)
Bank6	452,377.00
Advance to District Authorities	105,600.00
	<u>557,977.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
Bank6	452,377.00
Advance to District Authorities	105,600.00
	<u>557,977.00</u>



Daman & Diu SACS - GLOBAL FUND RCC IV

Primary Health Centre, Fort Area, Moti Daman - 396220

National AIDS Control Project - Phase III

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.)
557,977.00	GENERAL FUND	01	557,977.00	52,727.00	FIXED ASSETS	02	52,727.00
52,727.00	FIXED ASSET FUND		52,727.00	105,600.00	CURRENT ASSETS, LOANS AND ADVANCES	0401	105,600.00
610,704.00			610,704.00	452,377.00	LOANS AND ADVANCES	301	452,377.00
				610,704.00			610,704.00

For Bharat Parikh & Associates
Chartered Accountants

Partner
(Bharat Parikh)

Auditor

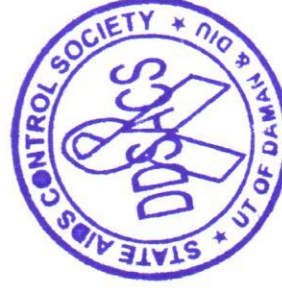


FC/FM/FO

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

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	557,977.00	536,252.00
Add: Received during the year	0.00	0.00
Less: Utilised during the year	0.00	21,725.00
Grants utilised to the extent of revenue expenditure	0.00	21,725.00
Closing grant in aid	557,977.00	557,977.00

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Office Equipment (2206)	52,727.00	0.00	0.00	52,727.00
Grand Total	52,727.00	0.00	0.00	52,727.00



Funds from Other Sources

Schedule 03

Figures in Rupees

Particulars	Opening Balance	Grant Received	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	105,600.00	105,600.00
Total	105,600.00	105,600.00

Schedule 301

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank6	452,377.00	452,377.00
Total	452,377.00	452,377.00



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.)
21,725.00	Excess of Income over Expenditure		0.00	21,725.00	Other Income	28	0.00
21,725.00			0.00	21,725.00			0.00

Other Income**Schedule 28**

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Interest from Bank	0.00	21,725.00
Total	0.00	21,725.00

For Bharat Parikh & Associates
Chartered AccountantsPartner
(Bharat Parikh)Asstt. Director (Fin.)
State AIDS Control Society
Daman & Diu, Daman.Project Director
State AIDS Control Society
UT of Daman & Diu.

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.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
	Opening Balance:					
536,252.00	Balance with Bank	30	452,377.00		17	0.00
21,725.00	Other Income	56	0.00		31	452,377.00
557,977.00			452,377.00			452,377.00

For Bharat Parikh & Associates
Chartered Accountants



Partner
(Bharat Parikh)

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

Project Director
State AIDS Control Society
UT of Daman & Diu



Balance with Bank		Schedule 30
Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Bank6	452,377.00	536,252.00
Total	452,377.00	536,252.00

Other Income		Schedule 56
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Interest from Bank	0.00	21,725.00
Total	0.00	21,725.00

LOANS AND ADVANCES		Schedule 17
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to District Authorities	0.00	105,600.00
Total	0.00	105,600.00



Balance with Bank **Schedule 31**

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank6	452,377.00	452,377.00
Total	452,377.00	452,377.00



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