

Independent Auditors' Report
Bihar State AIDS Control Society - TI-POOL FUND

1. **Report on the Financial Statements**
We have audited the accompanying financial statements of the BIHAR STATE AIDS CONTROL SOCIETY - TI POOL FUND (National AIDS Control Project-Phase III, Financed under World Bank Credit No. 3242-IN) which comprise the Balance Sheet as at 31st March 2015, Income & Expenditure Account, Receipt & Payment Account and a summary of significant accounting policies and other explanatory information for the year then ended.

2. **Management's Responsibility for the Financial Statement**
The Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance. This responsibility also includes the design, implementation and maintenance of adequate accounting records relevant to the preparation and presentation of the financial statement and for safeguarding of the assets of the Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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 have conducted our audit in accordance with 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 the 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 financial control relevant to the Society's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

4. **Auditor's Opinion**
In our opinion and to the best of our information and according to the explanations given to us, the financial statements gives the information required by the NACO guidelines 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 Balance Sheet, of the affairs of the Society as at 31st March, 2015;
(b) In the case of Income & Expenditure Account, of the deficit adjusted through Grant in Aid for the year ended on that date; and,
(c) In the case of Receipt & Payment Account of the receipts and payment taken place during the year ended on that date.



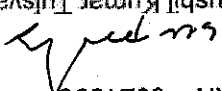
TODI TULSYAN & CO.
CHARTERED ACCOUNTANTS

HEAD OFFICE:
602, LUV KUSH TOWER,
EXHIBITION ROAD,
PATNA - 800 001
Phone: 2320211/2320056 (O)
Fax: 0612-2320056
Email: ttcopatna@gmail.com

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Independent Auditors' Report Bihar State AIDS Control Society - TI-POOL FUND

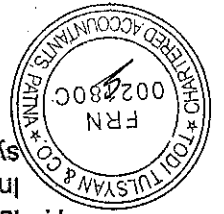
5. Report on Other Legal and Regulatory Requirements

- We further 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 as required by law have been kept by the Society so far as appears from our examination of those books;
 - The Balance Sheet, the Income & Expenditure Account and the Receipt & Payment Account dealt with by this Report are in agreement with the books of account maintained by the Society;
 - With respect to Statement of expenditure, adequate supporting documentation has been maintained to support the Statement of Expenditure, which expenditure is eligible for financing under the Credit/Grant Agreement;
 - Procurement of goods and services has been generally carried out as per the procurement manual issued by NACO, GOI and NGO/CBO guidelines.

For TODI TULSYAN & CO.
Chartered Accountants
FRN - 0021800

(Sushil Kumar Tulsyan)
Partner
(Membership No. 075899)



Place : Patna
Dated: 24.08.2015



7. Issues related to Voucher: Internal voucher are not generated on the same day on which the entry is made in the system.

- (i) Many reports, MIS and Registers are being kept manually or in excel sheets as the same cannot be derived from the software.
- (ii) Bank Reconciliation Statement: BRS prepared by software monthly, and any outstanding entries in previous month and cleared in next month, then while preparing BRS of such next month, previous BRS is also changed/updated and hence no trail of outstanding entries in BRS of previous month. We recommend to have print copy of monthly BRS in record for audit trail.
- (iii) Aging analysis of debit balances of parties, creditors, NGOs, etc. is not possible to derive from software.

6. Issues relating to Accounting Software:

5. Confirmation of balances for advances was not obtained which was given to NGOs or other Authorities. We recommend to have confirmation of balances from units.
- VAT payable has been booked under the head TDS (Other). It should be booked under a separate ledger head.

4. Issues related to Statutory Requirement:

3. The budget available under the respective head which is approved by the NACO is in variance with actual expenditure. (As per Annexure: 1)
2. No inappropriate cash payment has been observed as because of all the payment made by bank.
1. As per guidelines of NACO, Bank Reconciliation Statement (BRS) is mandatory to be prepared latest by 10th of the next month. BSACS is preparing BRS on monthly basis and the same is duly verified by us.

We have completed statutory audit of Bihar State AIDS Control Society in respect of "Bihar SACS-TI-POOL FUND" for the financial year 2014-15 and would like to bring to your notice the following observations for your consideration which needs early attention and necessary action. These observations are based on our audit of the financial records, vouchers and registers maintained at Patna office. We have applied such sample checks and other sampling methods for audit, which in our opinion were fit and reasonable considering the size and nature of activities of BSACS.

Re: Management Letter for the year 2014-15 for "BIHAR SACS-TI-POOL FUND"

Dear Sir,

To,
The Project Director,
Bihar State AIDS Control Society,
SIHFV Bhawan,
Sheikhpura, Patna-800014

Date: 24.08.2015

HEAD OFFICE
602, LUV KUSH TOWER,
EXHIBITION ROAD
PATNA - 800 001
Phone: 2320211/2320056 (O)
Fax: 0612-2320056
Email: ttcopatna@gmail.com

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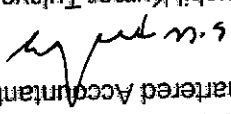
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8. Issues related to fixed assets register & their physical verification:

- (i) No separate register is maintained Scheme wise.
- (ii) No depreciation is charged on the fixed assets.
- (iii) Fixed assets register is not maintained properly as no Opening balances and closing balances of assets found. Only purchase details are available.
- (iv) No physical verification of fixed assets was conducted after 21.10.2012.
- (v) No Annual Maintenance Contract has been entered during the period.

We recommend to maintain fixed assets register scheme-wise with full details regarding their opening balances and closing balances and should be tallied with financial records. Further physical verification is to be conducted at reasonable interval of time to ascertain whether any addition/deletion in fixed assets required on the basis of condition and to ascertain the assets on which maintenance is necessary.

We are thankful to the management for their co-operation extended to us during our audit.

Thanking you,
For TODI TULSYAN & Co.
Chartered Accountants

(Sushil Kumar Tulsyan),
Partner



Bihar State Aids Control Society
Scheme:- BSACS-TI POOL FUND
Financial Year:- 2014-2015



ANNEXURE-I		Details of variance of actual expenditure with Budget	
Sr.no	Head of expenses	Budget amount	Actual amount
1	Core Composite-Office expenses	1,104,000.00	1,385,021.00
2	Services related Expenses	339,200.00	347,029.00
3	Core Composite- Commodities	103,680.00	306,228.00
4	Meeting Expenses	140,800.00	262,599.00
5	Office Expenses	46,000.00	56,015.00
6	Evaluation of NGO Projects	78,400.00	1,665,548.00

NACO

Bihar SACS - TI POOL FUND

SIHFW Bhawan Sheikhpura, Patna - 800014

National AIDS Control Project - Phase III

[Draft]

Balance Sheet

For The Period From : 01-Apr-2014 To : 31-Mar-2015

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.)
5,856,525.00	GENERAL FUND	01	27,603,396.00	153,271.00	CURRENT ASSETS, LOANS AND ADVANCES		1,251,139.00
				5,703,254.00	CURRENT ASSETS	0301	26,352,257.00
				5,856,525.00	LOANS AND ADVANCES	0401	
5,856,525.00			27,603,396.00	5,856,525.00			27,603,396.00

For TODI TULSYAN & CO.
Chartered Accountants
Firm Regd. No. 002180C
S. Sushil Kumar
CA. Sushil Kumar Tulsyan
Partner (M. No. 075899)



124 AUG 2015

R. P. R.
EC/MFO & F.S.I.
Joint Director (Finance)
Bihar State AIDS Control Society
Sheikhpura, Patna

[Signature]
Project Director
Project Director
Bihar State AIDS Control Society
Sheikhpura, Patna

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Opening grant in aid	5,856,525.00	0.00
Add: Received during the year		
Grant from NACCO to SACS	36,632,305.00	0.00
Recovery//Deduction of Grants	0.00	18,000,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(14,885,434.00)	12,143,475.00
Closing grant in aid	27,603,396.00	5,856,525.00

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Grand Total				



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-15 (Rs.)	As at 31-Mar-14 (Rs.)
TIPF-Bank	1,251,139.00	153,271.00
Total	1,251,139.00	153,271.00

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to NGOs	28,002,320.00	5,703,254.00
Advance to District Authorities	349,937.00	0.00
Inter Unit Fund Transfer	-2,000,000.00	0.00
Total	26,352,257.00	5,703,254.00



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Bihar SACS - TI POOL FUND

SIHEW Bhawan Sheikhpura, Patna - 800014

National AIDS Control Project - Phase III

Income And Expenditure Account

For The Period From : 01-Apr-2014 To :31-Mar-2015

(Draft)

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.)
665,029.00	Kits and Other Lab Supplies	06	794,023.00	33,912.00	Other Income	28	0.00
1,319,584.00	Training and Workshops	08	973,684.00	12,143,475.00	Grants utilised to the extent of revenue expenditure.		14,885,434.00
0.00	NGO Services	11	1,665,548.00				
7,022,128.00	Salary (Pay and Allowances)	13	8,179,315.00				
0.00	Maintenance Costs	14	2,000.00				
3,170,646.00	Operational Expenses	15	3,270,864.00				
12,177,387.00			14,885,434.00	12,177,387.00			14,885,434.00

For TODI TULSYAN & CO.
Chartered Accountants
Firm Regd. No. 002180C

24 AUG 2015



Joint Director (Finance)
Bihar State AIDS Control Society
Sheikhpura, Patna

Project Director
Bihar State AIDS Control Society
Sheikhpura, Patna

Other Income

Schedule 28

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Interest from Bank	0.00	33,912.00
Total	0.00	33,912.00

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Other Lab Supplies	794,023.00	665,029.00
Total	794,023.00	665,029.00

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	276,721.00	3,625.00
Campaigns	696,963.00	1,315,959.00
Total	973,684.00	1,319,584.00



NGO Services

Schedule 11

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
NGO Services for Priority Interventions	1,665,548.00	0.00
Total	1,665,548.00	0.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	5,600,466.00	4,559,069.00
Honorarium	2,578,849.00	2,463,059.00
Total	8,179,315.00	7,022,128.00

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Need Based Assistance	2,000.00	0.00
Total	2,000.00	0.00



Operational Expenses

Schedule 15

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Travelling Expenses	595,185.00	539,348.00
Rent, Rates & Taxes	534,895.00	625,737.00
Printing & Stationery	8,308.00	0.00
Water and Electricity Charges	2,700.00	0.00
Other Administration Cost	1,858,836.00	1,816,364.00
Meeting Expenses	270,940.00	189,197.00
Total	3,270,864.00	3,170,646.00



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Bihar SACS - TI POOL FUND

SIHPW Bhawan Sheikhpura, Patna - 800014

National AIDS Control Project - Phase III

Receipt And Payment Account

For The Period From : 01-Apr-2014 To : 31-Mar-2015

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:			16,753,742.00	LOANS AND ADVANCES	17	28,922,143.00
0.00	Balance with Bank	30	153,271.00	0.00	Kits and Other Lab Supplies	18	470,661.00
0.00	LOANS AND ADVANCES	17	2,000,000.00	0.00	Training and Workshops	20	709,039.00
18,000,000.00	GENERAL FUND	29	36,632,305.00	0.00	NGO Services	23	1,665,548.00
33,912.00	Other Income	56	0.00	0.00	Salary (Pay and Allowances)	25	3,940,469.00
<u>18,033,912.00</u>			<u>38,785,576.00</u>	1,126,899.00	Operational Expenses	27	1,826,577.00
				153,271.00	Closing Balance:		1,251,139.00
				<u>18,033,912.00</u>	Balance with Bank	31	<u>38,785,576.00</u>

For TODI TULSYAN & CO,
Chartered Accountants
Firm Regd. No. 002180C
Sushil Kumar
CA. Sushil Kumar Tulsyan
Partner (M. No. 075899)

24 AUG 2015



R. S. P.
Joint Director (Finance)
Bihar State AIDS Control Society
Sheikhpura, Patna

[Signature]
Project Director
Bihar State AIDS Control Society
Sheikhpura, Patna

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Inter Unit Fund Transfer	2,000,000.00	0.00
Total	2,000,000.00	0.00

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Grant from NACO to SACS	36,632,305.00	0.00
Recovery/Deduction of Grants	0.00	18,000,000.00
Total	36,632,305.00	18,000,000.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
TIPF-Bank	153,271.00	0.00
Total	153,271.00	0.00



Other Income

Schedule 56

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Interest from Bank	0.00	33,912.00
Total	0.00	33,912.00

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to NGOs	27,960,606.00	16,753,742.00
Advance to District Authorities	961,537.00	0.00
Total	28,922,143.00	16,753,742.00

Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Other Lab. Supplies	470,661.00	0.00
Total	470,661.00	0.00



Training and Workshops

Schedule 20

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	275,311.00	0.00
Campaigns	433,728.00	0.00
Total	709,039.00	0.00

NGO Services

Schedule 23

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
NGO Services for Priority Interventions	1,665,548.00	0.00
Total	1,665,548.00	0.00

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	2,376,796.00	0.00
Honorarium	1,563,673.00	0.00
Total	3,940,469.00	0.00



Operational Expenses

Schedule 27

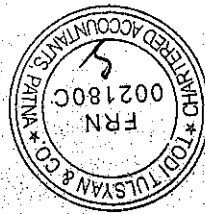
Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Travelling Expenses	330,661.00	0.00
Rent, Rates & Taxes	180,656.00	0.00
Other Administration Cost	1,314,060.00	1,126,899.00
Meeting Expenses	1,200.00	0.00
Total	1,826,577.00	1,126,899.00

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
TIPF-Bank	1,251,139.00	153,271.00
Total	1,251,139.00	153,271.00





Joint Director (Finance)
Bihar State AIDS Control Society
Sheikhpura, Patna
12.6.12

Assistant Director (Finance)
Bihar State AIDS Control Society
Sheikhpura, Patna
15/06/2012

Sl. No.	Particulars	Fund Name	Amount (in Rs.)
1	Loan received from SHS, Bihar	NDBS	1,58,00,000.00
2	Loan received from SBTC, Bihar		3,06,73,698.00
Grand Total			4,64,73,698.00
3	Less: - Fund transferred from NDBS as per requirement	GFATM RCC RD II	(-12,70,00,000.00)
		GFATM RCC RD IV	(-1,40,18,000.00)
4	Balance of Loan	NDBS	54,55,698.00

In view of payment of salaries to employees of BSACS H.O. and health facilities, e.g. at ICTCs, ARTCs we had managed fund through diversion of fund from NDBS to GFATM RCC RD II & GFATM RCC RD IV by getting proper approval from PD. Details of fundwise diversions made from loan received in NDBS Bank Account are as follows: -

Sl. No.	Particulars	Date	Amount (Rs.)
1	Loan received from State Health Society, Bihar	30 th June 2014	1,58,00,000.00
2	Loan received from SBTC, Bihar	22 nd Oct 2014	3,06,73,698.00
Total			4,64,73,698.00

National AIDS Control Organisation, New Delhi has approved AAP for Bihar SACS for Rs. 4141.59 Lakhs for FY 2014-15 and we have received from Health Department, Government of Bihar Rs. 2391.17 lakh against amount sanctioned by NACO to Bihar SACS in which, we had received ₹ 500.00 lakh as on 22/09/2014 and ₹ 1891.17 lakh as on 03/03/2015 after a long time gap extending up to almost six months to eleven months. In view of that we have taken loan from State Health Society, Bihar & State Blood Transfusion Council, Bihar to meet the urgent and unavoidable needs of the programs as per details hereunder: -

Details of Loan received from State Health Society, Bihar & State Blood Transfusion Council, Bihar

Continued from P/1



Contd.....P/2

Sl. No.	Particulars	Fund Name	Amount (in Rs.)
1	Fund received through Ds from GOB	NDBS	23,91,17,000.00
2	Less: - Fund transferred from NDBS as per requirement	GFATM RCC RD II	(-)5,31,43,000.00
		GFATM RCC RD IV	(-)1,48,95,000.00
		GFATM RD VII	(-) 96,22,000.00
		TI Pool Fund	(-)3,66,32,000.00
3	Balance of Grant against fund	NDBS	12,48,25,000.00

are as follows:-

In view of payment of salaries to employees of BSACS H.Q. and of health facilities, e.g. at ICTCs, ARTCs as well as for staff employed under Targeted Interventions & LWS, we had managed fund through diversion of fund from NDBS to GFATM RCC RD II, GFATM RCC RD IV, GFATM RD VII and TI Pool Fund by getting proper approval from PD. Due to these unavoidable diversions, grant ledger is not in accordance with the sanction orders. Details of fundwise diversions made from grants are as follows:-

Firstly, Central Government funds have released to the implementing agencies through the Finance Department of the State Government (by following the Treasury route); instead of directly to Bihar State AIDS Control Society and the fund was released to BSACS after a long time gap extending up to almost six months to eleven months in Treasury sub-head i.e. 3104 & 3106 which are salaries & other than salaries respectively.

Sl. No.	Release Order No.	Date	Fund Name	Amount (Rs.)
1	T-11017/04A/2014-15-NACO(Fin)	29 th May 2014	TI Pool Fund	3,78,00,000.00
2	M-18017/05/2014-15-NACO(F) (RD-VII)	2 nd June 2014	GFATM RD VII	71,00,000.00
3	T-11017/01A/2014-15-NACO(F)	11 th June 2014	NDBS	5,66,00,000.00
4	M-18017/4/2013-NACO(F)-CST	16 th June 2014	GFATM RCC RD IV	2,26,17,000.00
5	M-18017/4/2013-NACO(F)-CST	4 th Aug 2014	GFATM RCC RD IV	1,50,00,000.00
6	M-11017/36/2014-15/NACO (F) (Pt)	26 th Dec 2014	TI Pool Fund	1,00,00,000.00
7	M-11014/36/2014-15/NACO (F) (Pt)	26 th Dec 2014	GFATM RCC RD II	1,75,00,000.00
			GFATM RCC RD IV	7,00,00,000.00
			GFATM RD VII	25,00,000.00
Total				23,91,17,000.00

National AIDS Control Organisation, New Delhi has approved AAP for Bihar SACS for Rs. 4141.59 Lakhs for FY 2014-15 and we have received from Health Department, Government of Bihar Rs. 2391.17 Lakh against amount sanctioned by NACO to Bihar SACS, as per details herunder:-

Details of Fund received from NACO and utilized during financial year 2014-15

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Opening balance of Net Current Assets	
Amount (Rs.)	153,271.00
	5,703,254.00
	<u>5,856,525.00</u>
Sources of funds	
Amount (Rs.)	36,632,305.00
	<u>36,632,305.00</u>
Utilisation of funds	
Amount (Rs.)	794,023.00
	276,721.00
	5,600,466.00
	595,185.00
	534,895.00
	2,578,849.00
	8,308.00
	2,700.00
	1,665,548.00
	1,858,836.00
	2,000.00
	696,963.00
	270,940.00
	<u>14,885,434.00</u>
Closing balance of Net Current Assets	
Amount (Rs.)	1,251,139.00
	28,002,320.00
	349,937.00
	-2,000,000.00
	<u>27,603,396.00</u>

Independent Auditors' Report
Bihar State AIDS Control Society - NEW DBS NACP-IV

1. **Report on the Financial Statements**
We have audited the accompanying financial statements of the **BIHAR STATE AIDS CONTROL SOCIETY - NEW DBS FOR NACP-IV** (National AIDS Control Project-Phase III, Financed under World Bank Credit No. 3242-IN) which comprise the Balance Sheet as at 31st March 2015, Income & Expenditure Account, Receipt & Payment Account and a summary of significant accounting policies and other explanatory information for the year then ended.

2. **Management's Responsibility for the Financial Statement**

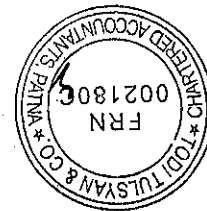
The Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance. This responsibility also includes the design, implementation and maintenance of adequate accounting records relevant to the preparation and presentation of the financial statement and for safeguarding of the assets of the Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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 have conducted our audit in accordance with 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 the 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 financial control relevant to the Society's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

4. **Basis for Qualified Opinion**

The temporary loans of Rs. 72,05,698/- received from SHS, Bihar/ SBTC, Bihar during the year has been treated as other receipts in Income & Expenditure Account instead of treating it as liability as on 31.03.2015. The effect of this accounting in the financial statements are (a) the Grants utilised to the extent of Revenue Expenditure in Income & Expenditure Account is shown less by Rs. 72,05,698/-, (b) Closing Grant in Aid under the head General Fund in the Balance Sheet is shown excess and (c) Current Liability in the Balance Sheet is shown less by same amount of Rs. 72,05,698/- as on 31.03.2015.



Contd.....
Independent Auditors' Report Bihar State AIDS Control Society - NEW DBS NACP-IV

5. Auditor's Opinion
In our opinion and to the best to our information and according to the explanations given to us, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements gives the information required by the NACO guidelines 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 Balance Sheet, of the affairs of the Society as at 31st March, 2015;
- (b) in the case of Income & Expenditure Account, of the deficit adjusted through Grant in Aid for the year ended on that date; and,
- (c) in the case of Receipt & Payment Account of the receipts and payment taken place during the year ended on that date.

6. Report on Other Legal and Regulatory Requirements

We further report that:
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, the Income & Expenditure Account and the Receipt & Payment Account dealt with by this Report are in agreement with the books of account maintained by the Society;
d) with respect to Statement of expenditure, adequate supporting documentation has been maintained to support the Statement of Expenditure, which expenditure is eligible for financing under the Credit/Grant Agreement;
e) procurement of goods and services has been generally carried out as per the procurement manual issued by NACO, GOI and NGO/CBO guidelines.

For TODI TULSYAN & CO.
Chartered Accountants
FRN - 002180C
Sushil Kumar Tulsyan
(Sushil Kumar Tulsyan)
Partner
(Membership No. 075899)



Place: Patna
Dated: 24.08.2015

Date: 24.08.2015

To,
The Project Director,
Bihar State AIDS Control Society,
SIHFW Bhawan,
Sheikhpura, Patna-800014

Dear Sir,

Re: Management Letter for the year 2014-15 for "BIHAR SACS-NEW DBS NACP-IV"

We have completed statutory audit of Bihar State AIDS Control Society in respect of "Bihar SACS-NEW DBS NACP-IV" for the financial year 2014-15 and would like to bring to your notice the following observations for your consideration which needs early attention and necessary action. These observations are based on our audit of the financial records, vouchers and registers maintained at Patna office. We have applied such sample checks and other sampling methods for audit, which in our opinion were fit and reasonable considering the size and nature of activities of BSACS.

1. As per guidelines of NACO, Bank Reconciliation Statement (BRS) is mandatory to be prepared latest by 10th of the next month. BSACS is preparing BRS on monthly basis and the same is duly verified by us.

2. No inappropriate cash payment has been observed as because of all the payment made by bank.

3. The budget available under the respective head which is approved by the NACO is in variance with actual expenditure. Some instance found where actual expenditure incurred of which no budget has been sanctioned. (As per Annexure: 1)

4. Issues related to Statutory Requirement:
(i) BSACS has not deposited the TDS and filing the TDS return on or before the due date. We recommend depositing the TDS and made filing of return as per the stipulated time to avoid the statutory litigation.
(ii) BSACS has not deposited the VAT Liability on or before the due date. We recommend depositing the VAT as per the stipulated time to avoid the statutory litigation. (As per Annexure: 2)
(iii) VAT payable has been booked under the head TDS (Other). It should be booked under a separate ledger head.

5. Confirmation of balances for advances was not obtained which was given to NGOs or other Authorities. We recommend to have confirmation of balances from units.

6. Issues relating to Accounting Software:

(i) Many reports, MIS and Registers are being kept manually or in excel sheets as the same cannot be derived from the software.
(ii) Bank Reconciliation Statement: BRS prepared by software monthly, and any outstanding entries in previous month and cleared in next month, then while preparing BRS of such next month, previous BRS is also changed/updated and hence no trail of outstanding entries in BRS of previous month. We recommend to have print copy of monthly BRS in record for audit trail.
(iii) Aging analysis of debit balances of parties, creditors, NGOs, etc. is not possible to derive from software.



TODI TULSYAN & CO.

CHARTERED ACCOUNTANTS

HEAD OFFICE:

602, LUV KUSH TOWER,

EXHIBITION ROAD

PATNA - 800 001

Phone: 2320211/2320056 (O)

Fax: 0612-2320056

Email: ttcopatna@gmail.com

7. Issues related to Voucher: Internal voucher are not generated on the same day on which the entry is made in the system.

8. Issues related to fixed assets register & their physical verification:

- (i) No separate register is maintained Scheme wise.
- (ii) No depreciation is charged on the fixed assets.
- (iii) Fixed assets register is not maintained properly as no Opening balances and closing balances of assets found. Only purchase details are available.
- (iv) No physical verification of fixed assets was conducted after 21.10.2012.
- (v) No Annual Maintenance Contract has been entered during the period.

We recommend to maintain fixed assets register scheme-wise with full details regarding their opening balances and closing balances and should be tallied with financial records. Further physical verification is to be conducted at reasonable interval of time to ascertain whether any addition/deletion in fixed assets required on the basis of condition and to ascertain the assets on which maintenance is necessary.

9. Loan received from State Health Society, Bihar and SBTC (State Blood Transfusion Council, Patna) for the payment of salary are shown as other receipts in financial statement and considered as income, which should have been shown as liability instead of considering it as other receipts for the year.

We are thankful to the management for their co-operation extended to us during our audit

Thanking you,
For TODI TULSYAN & Co.
Chartered Accountants
Sushil Kumar Tulsyan
(Sushil Kumar Tulsyan),
Partner



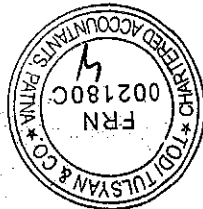
Bihar State Aids Control Society
Scheme:- BSACS-NEW DBS NACP- IV
Financial Year:- 2014-2015

Annexure:1

Details of variance of actual expenditure with Budget		
Sr.no	Budget amount	Actual amount
1		81,318.00
2		84,564.00
3		673.00
4	720,000.00	721,691.00
5	936,000.00	1,235,000.00
6		401,128.00
7		8,256.00
8		789,967.00
9	312,000.00	366,067.00
10		146,000.00
11		158,759.00
12	8,000,000.00	8,912,922.00
13	336,000.00	514,821.00

Annexure: 2

Details of VAT late payment			
Sr.no	Party Name	Amount Deducted	Date of Deduction
1	KK Enterprises	25,925.00	08.11.2014
2	Yash Enterprises	8,100.00	08.11.2014
3	Vaishali publicity Pvt.Ltd.	20,147.00	18.11.2014
4	Bharat Commercial Agency	11,452.00	25.11.2014
	Date of Payment		



General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Opening grant in aid	66,535,071.87	127,900,070.99
Add: Received during the year		
Grant from NACO to SACS	124,824,788.00	51,500,000.00
Recovery/Deduction of Grants	0.00	18,000,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(56,467,223.00)	93,826,696.12
Grants utilised to the extent of fixed asset expenditure	(1,858,886.00)	1,038,303.00
Closing grant in aid	133,033,750.87	66,535,071.87



Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipments (2203)	0.00	1,380,039.00	0.00	1,380,039.00
Civil Works (2201)	884,530.00	329,012.00	0.00	1,213,542.00
Equipment (Other) (2204)	6,560.00	0.00	0.00	6,560.00
Furniture, Fixtures & Supplies (2202)	108,935.00	107,285.00	0.00	216,220.00
NACP/II Blood Bank Equipments (2403)	19,571,263.90	0.00	0.00	19,571,263.90
NACP/II Civil Works (2401)	631,202.00	0.00	0.00	631,202.00
NACP/II Equipment (Other) (2404)	560,236.00	0.00	0.00	560,236.00
NACP/II Furniture, Fixtures & Supplies (2402)	4,085,858.80	0.00	0.00	4,085,858.80
NACP/III Office Equipment (2406)	2,980,485.00	0.00	0.00	2,980,485.00
NACP/III Vehicles (2405)	2,361,632.00	0.00	0.00	2,361,632.00
Office Equipment (2206)	193,245.00	42,550.00	0.00	235,795.00
Grand Total	31,383,947.70	1,858,886.00	0.00	33,242,833.70



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-15 (Rs.)	As at 31-Mar-14 (Rs.)
Imprest Account	25,000.00	25,000.00
NEW DBS Bank Code	74,987,445.86	11,104,268.86
Total	75,012,445.86	11,129,268.86



LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-15 (RS.)	As at 31-Mar-14 (RS.)
Advance to Others	216,912.00	0.00
Advance to NGOs	641,075.00	806,267.00
Advance to Contractors/Suppliers (Non Reimbursable)	6,300.00	6,300.00
Advance to Staff	350,928.00	299,658.00
Advance to Autonomous Bodies	631,685.00	640,568.00
Advance to District Authorities	8,134,900.00	8,081,152.00
NACPIII Advance to Others	517,081.30	573,972.30
NACPIII Advance to NGOs	899,921.00	899,921.00
NACPIII Advance to Staff	36,000.00	41,000.00
NACPIII Advance to Autonomous Bodies	90,156.00	90,156.00
NACPIII Advance to District Authorities	9,488,864.00	11,365,927.00
NACPIII Advance to Contractors/Suppliers (Reimbursable)	41,920.00	41,920.00
Inter Unit Fund Transfer	38,627,352.71	33,618,843.71
Total	59,683,095.01	56,465,685.01



CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-15 (RS.)	As at 31-Mar-14 (RS.)
Employees Contribution to CPF	12,852.00	372.00
NACPIII Group Insurance Scheme	140.00	140.00
NACPIII Other Recoveries	105,271.00	105,271.00
NACPIII Security / Earnest Deposit (Received)	131,000.00	131,000.00
NACPIII Stale Cheques	168,159.00	168,159.00
Other Recoveries	20,141.00	0.00
Salary Payable	359,802.00	0.00
Security / Earnest Deposit (Received)	182,000.00	0.00
Stale Cheques	364,859.00	411,858.00
TDS (Others)	297,566.00	228,766.00
TDS (Salary)	20,000.00	14,316.00
Total	1,661,790.00	1,059,882.00



NACO

Bihar SACS - NEW DBS FOR NACP IV

SIHFW Bhawan Sheikhpura, Patna - 800014

National AIDS Control Project - Phase III

ID No.

Income And Expenditure Account

For The Period From : 01-Apr-2014 To :31-Mar-2015

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.)
24,681,156.62	IEC		14,475,461.00	2,935,196.00	Other Income	28	6,656,897.00
444,068.00	Surveillance		266,680.00	93,826,696.12	Grants utilised to the extent of revenue expenditure		56,467,223.00
1,070,934.00	Kits and Other Lab Supplies	06	1,612,025.00				
7,832,140.00	Training and Workshops	08	2,083,712.00				
23,971,050.00	NGO Services	11	0.00				
25,597,444.00	Salary (Pay and Allowances)	13	33,735,506.00				
1,144,840.00	Maintenance Costs	14	1,166,472.00				
12,020,259.50	Operational Expenses	15	9,784,264.00				
<u>96,761,892.12</u>			<u>63,124,120.00</u>	<u>96,761,892.12</u>			<u>63,124,120.00</u>

For TODI TULSYAN & CO.
Chartered Accountants
Firm Regd. No. 002180C
S. Sushil Kumar



24 AUG 2015

R. P. S. S.
Joint Director
Bihar State AIDS Control Society
Sheikhpura, Patna

P. S. S.
Project Director
Bihar State AIDS Control Society
Sheikhpura, Patna

Other Income

Schedule 28

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Other Receipts	5,907,927.00	113,562.00
Interest from Bank	748,970.00	2,821,634.00
Total	6,656,897.00	2,935,196.00

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Consumable Items	1,612,025.00	1,070,934.00
Total	1,612,025.00	1,070,934.00

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	1,760,792.00	6,956,315.00
Campaigns	322,920.00	875,825.00
Total	2,083,712.00	7,832,140.00



NGO Services

Schedule 11

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
NGO Services	0.00	279,727.00
NGO Services for Priority Interventions	0.00	23,691,323.00
Total	0.00	23,971,050.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	33,213,214.00	25,357,014.00
Leave Salary & Pension Contributions	348,495.00	33,042.00
Medical Expenses	107,585.00	112,973.00
Employer's Contribution to CPF	66,212.00	94,415.00
Total	33,735,506.00	25,597,444.00



Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Equipment Maintenance	199,994.00	246,403.00
Vehicle Maintenance	966,478.00	898,437.00
Total	1,166,472.00	1,144,840.00



Operational Expenses

Schedule 15

Particulars	As at 31-Mar-15 (RS.)	As at 31-Mar-14 (RS.)
Operational Expenses	186,502.00	152,214.00
Travelling Expenses	1,992,254.00	1,387,042.00
Rent, Rates & Taxes	285,814.00	1,807,115.00
Telephone/Communication Expenses	485,492.00	429,336.00
Bank Charges	0.00	7,592.50
Miscellaneous Expenses	4,715,410.00	4,421,047.00
Printing & Stationery	441,538.00	873,159.00
Advertisement (Other than IEC)	55,468.00	53,929.00
Water and Electricity Charges	7,207.00	27,089.00
Audit Fees	210,350.00	203,380.00
Legal Expenses	241,085.00	91,988.00
Postage/Courier	748,631.00	1,812,942.00
Quality Assessment	122,012.00	68,526.00
Other Administration Cost	7,462.00	21,393.00
Contractual Services - Companies	239,483.00	606,607.00
Contingency	45,556.00	56,900.00
Total	9,784,264.00	12,020,259.50



NACO

Bihar SACS - NEW DBS FOR NACPIV

SIHPW Bhawan Sheikhpura, Patna - 800014

National AIDS Control Project - Phase III

Receipt And Payment Account

For The Period From : 01-Apr-2014 To : 31-Mar-2015

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.)
25,000.00	Opening Balance:		56,233,382.00	18,000,000.00	LOANS AND ADVANCES	17	10,568,267.00
90,439,730.98	Imprest Account		27,753.00	27,753.00	GENERAL FUND	13	0.00
767,017.00	Balance with Bank	30	11,104,268.86	2,753.00	FIXED ASSETS	16	24,550.00
51,500,000.00			453,023.00	36,055,840.00	CURRENT LIABILITIES	32	31,331,151.00
411,858.00	LOANS AND ADVANCES	17	124,824,788.00	2,388,905.00	Training and Workshops	20	1,161,647.00
0.00	GENERAL FUND	29	267,642.00	264,280.00	NGO Services	23	0.00
0.00	CURRENT LIABILITIES	32	955.00	14,696,684.00	Salary (Pay and Allowances)	25	18,865,122.00
0.00	Kits and Other Lab Supplies	34	10,000.00	595,310.00	Maintenance Costs	26	552,794.00
0.00	Training and Workshops	36	6,656,897.00	5,786,276.50	Operational Expenses	27	4,672,249.00
2,905,736.00	Other Income	56	143,342,573.86	866,792.62	IEC		1,154,348.00
146,049,341.98				4,850.00	Surveillance		0.00
				25,000.00	Closing Balance:		25,000.00
				11,104,268.86	Imprest Account		74,987,445.86
				146,049,341.98	Balance with Bank	31	143,342,573.86



24 AUG 2015

Joint Director (Finance)
Bihar State AIDS Control Society
Sheikhpura, Patna

Project Director
Bihar State AIDS Control Society
Sheikhpura, Patna

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-15 (RS.)	As at 31-Mar-14 (RS.)
NACP III Advance to District Authorities	453,023.00	767,017.00
Total	453,023.00	767,017.00

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-15 (RS.)	As at 31-Mar-14 (RS.)
Grant from NACO to SACS	124,824,788.00	51,500,000.00
Total	124,824,788.00	51,500,000.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-14 (RS.)	As at 31-Mar-13 (RS.)
NEW DBS Bank Code	11,104,268.86	90,439,730.98
Total	11,104,268.86	90,439,730.98



CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Security / Earnest Deposit (Received)	182,000.00	0.00
Stale Cheques	65,501.00	411,858.00
Other Recoveries	20,141.00	0.00
Total	267,642.00	411,858.00

Kits and Other Lab Supplies

Schedule 34

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Consumable Items	955.00	0.00
Total	955.00	0.00

Training and Workshops

Schedule 36

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Campaigns	10,000.00	0.00
Total	10,000.00	0.00



Other Income

Schedule 56

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Other Receipts	5,907,927.00	84,102.00
Interest from Bank	748,970.00	2,821,634.00
Total	6,656,897.00	2,905,736.00

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to Others	216,912.00	254,179.00
Advance to NGOs	0.00	18,758,626.00
Advance to Contractors/Suppliers (Non Reimbursable)	0.00	38,986.00
Advance to Staff	854,111.00	533,164.00
Advance to Autonomous Bodies	852,220.00	1,974,914.00
Advance to District Authorities	3,639,829.00	6,156,733.00
Inter Unit Fund Transfer	5,005,195.00	28,516,780.00
Total	10,568,267.00	56,233,382.00



GENERAL FUND

Schedule 13

Particulars	As at 31-Mar-15 (RS.)	As at 31-Mar-14 (RS.)
Recovery/Deduction of Grants	0.00	18,000,000.00
Total	0.00	18,000,000.00

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-15 (RS.)	As at 31-Mar-14 (RS.)
Furniture, Fixtures & Supplies	0.00	2,650.00
Equipment (Other)	0.00	6,560.00
Office Equipment	24,550.00	18,543.00
Total	24,550.00	27,753.00



CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
General Provident Fund	356,300.00	136,200.00
Employees Contribution to CPF	219,416.00	329,496.00
Group Insurance Scheme	6,630.00	4,620.00
TDS (Salary)	667,973.00	446,024.00
TDS (Others)	413,972.00	709,742.00
Salary Payable	11,829,538.00	8,959,892.00
Creditors Payable	17,837,322.00	25,399,866.00
NACPIII Security / Earnest Deposit (Received)	0.00	70,000.00
Total	31,331,151.00	36,055,840.00

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	1,161,647.00	2,341,980.00
Campaigns	0.00	46,925.00
Total	1,161,647.00	2,388,905.00



NGO Services

Schedule 23

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
NGO Services for Priority Interventions	0.00	264,280.00
Total	0.00	264,280.00

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	18,409,042.00	14,550,669.00
Leave Salary & Pension Contributions	348,495.00	33,042.00
Medical Expenses	107,585.00	112,973.00
Total	18,865,122.00	14,696,684.00

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Equipment Maintenance	110,738.00	217,240.00
Vehicle Maintenance	442,056.00	378,070.00
Total	552,794.00	595,310.00



Operational Expenses

Schedule 27

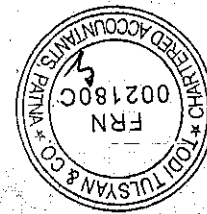
Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Travelling Expenses	1,288,580.00	1,116,611.00
Rent, Rates & Taxes	28,773.00	1,444,402.00
Telephone/Communication Expenses	482,694.00	421,598.00
Bank Charges	0.00	7,592.50
Miscellaneous Expenses	1,694,613.00	1,452,514.00
Printing & Stationery	426,038.00	836,259.00
Advertisement (Other than IEC)	0.00	12,130.00
Water and Electricity Charges	7,207.00	14,079.00
Legal Expenses	238,085.00	91,988.00
Postage/Courier	376,785.00	339,505.00
Quality Assessment	122,012.00	29,860.00
Other Administration Cost	7,462.00	16,485.00
Contractual Services - Companies	0.00	3,253.00
Total	4,672,249.00	5,786,276.50

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
NEW DBS Bank Code	74,987,445.86	11,104,268.86
Total	74,987,445.86	11,104,268.86





Contd.....p/2

Sl. No.	Particulars	Fund Name	Amount (in Rs.)
1	Fund received through Dds from GOB	NDBS	23,91,17,000.00
2	Less: - Fund transferred from NDBS as per requirement	GFATM RCC RD II	(-),5,31,43,000.00
		GFATM RCC RD IV	(-),1,48,95,000.00
		GFATM RD VII	(-) 96,22,000.00
3	Balance of Grant against fund	TI Pool Fund	(-),3,66,32,000.00
		NDBS	12,48,25,000.00

Firstly, Central Government funds have released to the implementing agencies through the Finance Department of the State Government (by following the Treasury route); instead of directly to Bihar State AIDS Control Society and the fund was released to BSACS after a long time gap extending up to almost six months to eleven months in Treasury Sub-head i.e. 3104 & 3106 which are Salaries & other than Salaries respectively.

In view of payment of salaries to employees of BSACS H.O. and of health facilities, e.g. at ICTCs, ARTCs as well as for staff employed by NGOs running under Targeted Interventions & LWS, we had managed fund through diversion of fund from NDBS to GFATM RCC RD II, GFATM RCC RD IV, GFATM RD VII and TI Pool Fund by getting proper approval from PD. Due to these unavoidable diversions, grant ledger is not in accordance with the sanction orders. Details of fundwise diversions made from grants are as follows: -

Sl. No.	Release Order No.	Date	Fund Name	Amount (Rs.)
1	T-11017/04A/2014-15-NACO(Fin)	29 th May 2014	TI Pool Fund	3,78,00,000.00
2	M-18017/05/2014-15-NACO(F) (RD-VII)	2 nd June 2014	GFATM RD VII	71,00,000.00
3	T-11017/01A/2014-15-NACO(F)	11 th June 2014	NDBS	5,66,00,000.00
4	M-18017/4/2013-NACO(F)-CST	16 th June 2014	GFATM RCC RD IV	2,26,17,000.00
5	M-18017/4/2013-NACO(F)-CST	4 th Aug 2014	GFATM RCC RD IV	1,50,00,000.00
6	M-11017/36/2014-15/NACO (F) (Pt)	26 th Dec 2014	TI Pool Fund	1,00,00,000.00
7	M-11014/36/2014-15/NACO (F) (Pt)	26 th Dec 2014	GFATM RCC RD II	1,75,00,000.00
			GFATM RCC RD IV	7,00,00,000.00
			GFATM RD VII	25,00,000.00
	Total			23,91,17,000.00

National AIDS Control Organisation, New Delhi has approved AAP for Bihar SACS for Rs. 4141.59 Lakhs for FY 2014-15 and we have received from Health Department, Government of Bihar Rs. 2391.17 Lakh against amount sanctioned by NACO to Bihar SACS, as per details hereunder: -

Details of Fund received from NACO and utilized during financial year 2014-15

1/3/19



Joint Director (Finance)
Bihar State AIDS Control Society
Sheikhpura, Patna
15.06.15

Assistant Director (Finance)
Bihar State AIDS Control Society
Sheikhpura, Patna
15/06/2015

Sl. No.	Particulars	Fund Name	Amount (in Rs.)
1	Loan received from SHS, Bihar	NDBS	1,58,00,000.00
2	Loan received from SBTC, Bihar	NDBS	3,06,73,698.00
Grand Total			
			4,64,73,698.00
3	Less - Fund transferred from NDBS as per requirement	GFATM RCC RD II	(-12,70,00,000.00)
		GFATM RCC RD IV	(-1,40,18,000.00)
4	Balance of Loan	NDBS	54,55,698.00

In view of payment of salaries to employees of BSACS H.Q. and health facilities, e.g. at ICTCs, ARTCs we had managed fund through diversion of fund from NDBS to GFATM RCC RD II & GFATM RCC RD IV by getting proper approval from PD. Details of fundwise diversions made from loan received in NDBS Bank Account are as follows: -

Sl. No.	Particulars	Date	Amount (Rs.)
1	Loan received from State Health Society, Bihar	30 th June 2014	1,58,00,000.00
2	Loan received from SBTC, Bihar	22 nd Oct 2014	3,06,73,698.00
	Total		4,64,73,698.00

National AIDS Control Organisation, New Delhi has approved AAP for Bihar SACS for Rs. 4141.59 Lakhs for FY 2014-15 and we have received from Health Department, Government of Bihar Rs. 2391.17 lakh against amount sanctioned by NACO to Bihar SACS in which, we had received ₹ 500.00 lakh as on 22/09/2014 and ₹ 1891.17 lakh as on 03/03/2015 after a long time gap extending up to almost six months to eleven months. In view of that we have taken loan from State Health Society, Bihar & State Blood Transfusion Council, Bihar to meet the urgent and unavoidable needs of the programs as per details hereunder: -

Details of Loan received from State Health Society, Bihar & State Blood Transfusion Council, Bihar

Continued from P/1

P/368c

Closing balance of Net Current Assets	
Imprest Account	25,000.00
Amount (Rs.)	
1,661,790.00	
Employees Contribution to CPF	12,852.00
TDS (Salary)	20,000.00
Security / Earnest Deposit (Received)	182,000.00
TDS (Others)	297,566.00
State Cheques	364,859.00
Other Recoveries	20,141.00
Salary Payable	359,802.00
NACPIII Group Insurance Scheme	140.00
NACPIII Security / Earnest Deposit (Received)	131,000.00
NACPIII State Cheques	168,159.00
NACPIII Other Recoveries	105,271.00
Amount (Rs.)	
6,656,897.00	
Current Liabilities	
Other Receipts	5,907,927.00
Interest from Bank	748,970.00
Amount (Rs.)	
64,983,006.00	
Bank Interest & Miscellaneous Receipts	
Printing & Stationery	441,538.00
Leave Salary & Pension Contributions	348,495.00
Advertisement (Other than IEC)	55,468.00
Medical Expenses	107,585.00
Water and Electricity Charges	7,207.00
Audit Fees	210,350.00
Legal Expenses	241,085.00
Employer's Contribution to CPF	66,212.00
Surveillance	266,680.00
Postage/Courier	748,631.00
Quality Assessment	122,012.00
Other Administration Cost	7,462.00
Contractual Services - Companies	239,483.00
Campaigns	322,920.00
Contingency	45,556.00
Consumable Items	1,612,025.00
Civil Works	329,012.00
Furniture, Fixtures & Supplies	107,285.00
Blood Bank Equipments	1,380,039.00
Office Equipment	42,550.00
Amount (Rs.)	
64,983,006.00	
Bank Interest & Miscellaneous Receipts	
Amount (Rs.)	
6,656,897.00	
Current Liabilities	
Amount (Rs.)	
1,661,790.00	
Closing balance of Net Current Assets	

NEW DBS Bank Code	74,987,445.86
Advance to Others	216,912.00
Advance to NGOs	641,075.00
Advance to Contractors/Suppliers (Non Reimbursable)	6,300.00
Advance to Staff	350,928.00
Advance to Autonomous Bodies	631,685.00
Advance to District Authorities	8,134,900.00
NACPIII Advance to Others	517,081.30
NACPIII Advance to NGOs	899,921.00
NACPIII Advance to Staff	36,000.00
NACPIII Advance to Autonomous Bodies	90,156.00
NACPIII Advance to District Authorities	9,488,864.00
NACPIII Advance to Contractors/Suppliers (Reimbursable)	41,920.00
Inter Unit Fund Transfer	38,627,352.71
	<u>134,695,540.87</u>



Independent Auditors' Report
Bihar State AIDS Control Society - Global Fund RCC-II

1. **Report on the Financial Statements**
We have audited the accompanying financial statements of the **BIHAR STATE AIDS CONTROL SOCIETY - GLOBAL FUND RCC-II** (National AIDS Control Project- Phase III, Financed under World Bank Credit No. 3242-IN) which comprise the Balance Sheet as at 31st March 2015, Income & Expenditure Account, Receipt & Payment Account and a summary of significant accounting policies and other explanatory information for the year then ended.

2. **Management's Responsibility for the Financial Statement**
The Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance. This responsibility also includes the design, implementation and maintenance of adequate accounting records relevant to the preparation and presentation of the financial statement and for safeguarding of the assets of the Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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 have conducted our audit in accordance with 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 the 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 financial control relevant to the Society's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

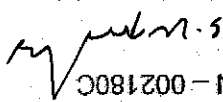
4. **Basis for Qualified Opinion**
The temporary loans of Rs.270,00,000/- received from SHS, Bihar/ SBTC, Bihar during the year has been treated as other receipts in Income & Expenditure Account instead of treating it as liability as on 31.03.2015. The effect of this accounting in the financial statements are (a) the 'Grants utilised to the extent of Revenue Expenditure' in Income & Expenditure Account is shown less by Rs.270,00,000/-, (b) 'Closing Grant in Aid' under the head General Fund in the Balance Sheet is shown excess and (c) Current Liability in the Balance Sheet is shown less by same amount of Rs.270,00,000/- as on 31.03.2015.

Contd.....
Independent Auditors' Report Bihar State AIDS Control Society - Global Fund RCC-II

5. **Auditor's Opinion**
- In our opinion and to the best to our information and according to the explanations given to us, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements gives the information required by the NACO guidelines in the manner so accepted in India:
- (a) In the case of Balance Sheet, of the affairs of the Society as at 31st March, 2015;
- (b) In the case of Income & Expenditure Account, of the deficit adjusted through Grant in Aid for the year ended on that date; and,
- (c) In the case of Receipt & Payment Account of the receipts and payment taken place during the year ended on that date.

6. **Report on Other Legal and Regulatory Requirements**

- We further report that:
- 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, the Income & Expenditure Account and the Receipt & Payment Account dealt with by this Report are in agreement with the books of account maintained by the Society;
- d) with respect to Statement of expenditure, adequate supporting documentation has been maintained to support the Statement of Expenditure, which expenditure is eligible for financing under the Credit/Grant Agreement;
- e) procurement of goods and services has been generally carried out as per the procurement manual issued by NACO, GOI and NGO/CBO guidelines.

FOR TODI TULSYAN & CO.
Chartered Accountants
FRN - 002180C

(Sushil Kumar Tulsyan)
Partner
(Membership No. 075899)



Place: Patna
Dated: 24.08.2015

Date: 24.08.2015

To,
The Project Director,
Bihar State AIDS Control Society,
SIHFV Bhawan,
Sheikhpura, Patna-800014

Dear Sir,

Re: Management Letter for the year 2014-15 for "BIHAR SACS-GLOBAL FUND
RCC-II"

We have completed statutory audit of Bihar State AIDS Control Society in respect of "Bihar SACS- GLOBAL FUND RCC- II" for the financial year 2014-15 and would like to bring to your notice the following observations for your consideration which needs early attention and necessary action. These observations are based on our audit of the financial records, vouchers and registers maintained at Patna office. We have applied such sample checks and other sampling methods for audit, which in our opinion were fit and reasonable considering the size and nature of activities of BSACS.

1. As per guidelines of NACO, Bank Reconciliation Statement (BRS) is mandatory to be prepared latest by 10th of the next month. BSACS is preparing BRS on monthly basis and the same is duly verified by us.

2. No inappropriate cash payment has been observed as because of all the payment made by bank.

3. The budget available under the respective head which is approved by the NACO is in variance with actual expenditure. Some instance found where actual expenditure incurred of which no budget has been sanctioned. These expenses are communication expenses and expenses on purchase of consumables. (As per Annexure: 1)

4. **Issues related to Statutory Requirement:**
(i) BSACS has not deposited the TDS return on or before the due date. We recommend depositing the TDS and made filing of return as per the stipulated time to avoid the statutory litigation.
(ii) BSACS has not deposited the VAT Liability on or before the due date. We recommend depositing the VAT as per the stipulated time to avoid the statutory litigation. (As per Annexure: 2)
(iii) VAT payable has been booked under the head TDS (Other). It should be booked under a separate ledger head.

5. Confirmation of balances for advances was not obtained which was given to NGOs or other Authorities. We recommend to have confirmation of balances from units.

6. **Issues relating to Accounting Software:**

(i) Many reports, MIS and Registers are being kept manually or in excel sheets as the same cannot be derived from the software.
(ii) Bank Reconciliation Statement BRS prepared by software monthly, and any outstanding entries in previous month and cleared in next month, then while preparing BRS of such next month, previous BRS is also changed/updated and hence no trail of outstanding entries in BRS of previous month. We recommend to have print copy of monthly BRS in record for audit trail.



TODI TULSYAN & CO.

CHARTERED ACCOUNTANTS

HEAD OFFICE:
602, LUV KUSH TOWER,
EXHIBITION ROAD
PATNA - 800 001
Phone: 2320211/2320056 (O)
Fax: 0612-2320056
Email: tcopatna@gmail.com

(iii) Aging analysis of debit balances of parties, creditors, NGOs, etc. is not possible to derive from software.

7. Issues related to Voucher:
Internal voucher are not generated on the same day on which the entry is made in the system.

8. Issues related to fixed assets register & their physical verification:

- (i) No separate register is maintained Scheme wise.
- (ii) No depreciation is charged on the fixed assets.
- (iii) Fixed assets register is not maintained properly as no Opening balances and closing balances of assets found. Only purchase details are available.
- (iv) No physical verification of fixed assets was conducted after 21.10.2012.
- (v) No Annual Maintenance Contract has been entered during the period.

We recommend to maintain fixed assets register scheme-wise with full details regarding their opening balances and closing balances and should be tallied with financial records. Further physical verification is to be conducted at reasonable interval of time to ascertain whether any addition/deletion in fixed assets required on the basis of condition and to ascertain the assets on which maintenance is necessary.

9. Loan received from State Health Society, Bihar and SBTC (State Blood Transfusion Council, Patna) for the payment of salary are shown as other receipts in financial statement and considered as income, which should have been shown as liability instead of considering it as other receipts for the year.

We are thankful to the management for their co-operation extended to us during our audit.

Thanking you,
For TODI TULSYAN & Co.
Chartered Accountants
Sushil Kumar Tulsyan
(Sushil Kumar Tulsyan),
Partner





Annexure:2

Sr.no	Party Name	Amount Deducted	Date of Deduction	Date of Payment
1	Yash Enterprises	92,105.00	15.12.2014	30.01.2015

Details of VAT late payment

Annexure:1

Sr.no	Head of expenses	Budget amount	Actual amount
1	Training Expenses under ICTC	-	556,215.00
2	Misc. expenses under ICTC	-	115,667.00
3	TA/DA of Counselor under ICTC	-	29,200.00
4	TA/DA of Lab Tech. under ICTC	-	34,735.00
5	Stationary	-	11,810.00
6	HIV/TB Coordination meeting	390,000.00	729,524.00
7	Communication expenses	-	12,629.00
8	Purchase of Consumables	-	625.00

Details of variance of actual expenditure with Budget

Bihar State Aids Control Society
Scheme:- BSACS-GLOBAL FUND RDD-II
Financial Year:- 2014-2015

N/CO

Bihar SACS - GLOBAL FUND RCC-II

SIHFW Bhawan Sheikhpura, Patna - 800014

National AIDS Control Project - Phase III

IDraft

Balance Sheet
For The Period From : 01-Apr-2014 To :31-Mar-2015

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.)
8,486,501.50	GENERAL FUND	01	28,352,169.50	906,204.00	FIXED ASSETS	02	906,204.00
3,752.00	CURRENT LIABILITIES AND PROVISIONS		6,115.00	1,205,475.50	CURRENT ASSETS, LOANS AND ADVANCES		27,770,187.50
906,204.00	CURRENT LIABILITIES	0501	906,204.00	7,284,778.00	CURRENT ASSETS	0301	588,097.00
	FIXED ASSET FUND				LOANS AND ADVANCES	0401	
<u>9,396,457.50</u>			<u>29,264,488.50</u>	<u>9,396,457.50</u>			<u>29,264,488.50</u>

For TODI TULSYAN & CO.
Chartered Accountants
Firm Regd. No. 002180C

CA. Sushil Kumar Tulsyan
Partner (M. No. 075899)

24 AUG 2015



[Signature]
Joint Director (Finance)
Bihar State AIDS Control Society
Sheikhpura, Patna

[Signature]
Project Director
Project Director
Bihar State AIDS Control Society
Sheikhpura, Patna

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Opening grant in aid	8,486,501.50	45,196,291.50
Add: Received during the year	53,142,778.00	0.00
Grant from NACCO to SACS	53,142,778.00	0.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(33,277,110.00)	36,709,790.00
Closing grant in aid	28,352,169.50	8,486,501.50

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Equipment (Other) (2204)	801,900.00	0.00	0.00	801,900.00
Vehicles (2205)	104,304.00	0.00	0.00	104,304.00
Grand Total	906,204.00	0.00	0.00	906,204.00



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-15 (Rs.)	As at 31-Mar-14 (Rs.)
Bank 1	27,770,187.50	1,205,475.50
Total	27,770,187.50	1,205,475.50

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to NGOs	167,860.00	167,860.00
• Advance to Staff	9,524.00	93,798.00
• Advance to Autonomous Bodies	11,500.00	168,633.00
Advance to District Authorities	6,651,738.00	11,197,347.00
Inter Unit Fund Transfer	-6,252,525.00	-4,342,860.00
Total	588,097.00	7,284,778.00

CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
TDS (Others)	6,115.00	3,752.00
Total	6,115.00	3,752.00



N/A/CO

Bihar SACS - GLOBAL FUND RCC-II

[Draft]

SIHFW Bhawan Sheikhpura, Patna - 800014

National AIDS Control Project - Phase III

Income And Expenditure Account

For The Period From : 01-Apr-2014 To :31-Mar-2015

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.)
106,755.00	Kits and Other Lab Supplies	06	0.00	1,163,986.00	Other Income	28	27,207,389.00
2,847,304.00	Training and Workshops	08	2,182,011.00	36,709,790.00	Grants utilised to the extent of revenue expenditure		33,277,110.00
33,218,394.00	Salary (Pay and Allowances)	13	53,586,872.00				
926,292.00	Maintenance Costs	14	3,897,718.00				
775,031.00	Operational Expenses	15	817,898.00				
<u>37,873,776.00</u>			<u>60,484,499.00</u>	<u>37,873,776.00</u>			<u>60,484,499.00</u>

For TODI TULSYAN & CO.
Chartered Accountants
Firm Regd. No. 002180C
S. S. S.

24 AUG 2015



[Signature]
Joint Director (Finance)
Bihar State AIDS Control Society
Sheikhpura, Patna

[Signature]
Project Director
Bihar State AIDS Control Society
Sheikhpura, Patna

Other Income

Schedule 28

Particulars	As at 31-Mar-15 (RS.)	As at 31-Mar-14 (RS.)
Other Receipts	27,000,001.00	148,632.00
Interest from Bank	207,388.00	1,015,354.00
Total	27,207,389.00	1,163,986.00

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-15 (RS.)	As at 31-Mar-14 (RS.)
HIV Kits	0.00	106,755.00
Total	0.00	106,755.00

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-15 (RS.)	As at 31-Mar-14 (RS.)
Training	2,182,011.00	2,847,304.00
Total	2,182,011.00	2,847,304.00



Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	53,586,872.00	33,218,394.00
Total	53,586,872.00	33,218,394.00

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Vehicle Maintenance	330,456.00	117,035.00
Expenses on ICTC centre set up and maintenance	3,567,262.00	809,257.00
Total	3,897,718.00	926,292.00



Operational Expenses

Schedule 15

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Travelling Expenses	63,935.00	525,443.00
Telephone/Communication Expenses	12,629.00	0.00
Bank Charges	0.00	86.00
Printing & Stationery	11,810.00	0.00
Review Meeting and Supervision of Councillors	729,524.00	249,502.00
Total	817,898.00	775,031.00



N/SCO

Bihar SACS - GLOBAL FUND RCC-II

SIHPW Bhawan Sheikhpura, Patna - 800014

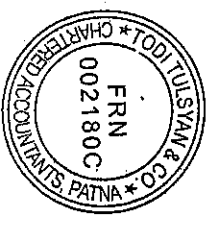
National AIDS Control Project - Phase III

Receipt And Payment Account

For The Period From : 01-Apr-2014 To : 31-Mar-2015

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.)
30,504,974.50	Opening Balance: Balance with Bank	30	1,205,475.50	1,424,067.00	LOANS AND ADVANCES	17	112,430.00
5,644,675.00	LOANS AND ADVANCES	17	2,119,433.00	370,341.00	CURRENT LIABILITIES	32	2,189,654.00
0.00	GENERAL FUND	29	53,142,778.00	63,178.00	Training and Workshops	20	11,390.00
0.00	Operational Expenses	43	20,000.00	33,414,639.00	Salary (Pay and Allowances)	25	53,423,384.00
1,115,524.00	Other Income	56	27,207,389.00	151,993.00	Maintenance Costs	26	112,285.00
<u>37,265,173.50</u>			<u>83,695,075.50</u>	635,480.00	Operational Expenses	27	75,745.00
				1,205,475.50	Closing Balance: Balance with Bank	31	27,770,187.50
				<u>37,265,173.50</u>			<u>83,695,075.50</u>

For TODI TULSYAN & CO.
Chartered Accountants
Firm Regd. No. 002180C
S. Tulyan
CA. Sushil Kumar Tulsyan
Partner (M. No. 075899)



S. S. S. S.
Joint Director (Finance)
Bihar State AIDS Control Society
Sheikhpura, Patna

R.
Project Director
Bihar State AIDS Control Society
Sheikhpura, Patna

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to TSUs	116,119.00	0.00
Inter Unit Fund Transfer	2,003,314.00	5,644,675.00
Total	2,119,433.00	5,644,675.00

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Grant from NACO to SACS	53,142,778.00	0.00
Total	53,142,778.00	0.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank 1	1,205,475.50	30,504,974.50
Total	1,205,475.50	30,504,974.50



Operational Expenses

Schedule 43

Particulars	As at 31-Mar-15 (RS.)	As at 31-Mar-14 (RS.)
Review Meeting and Supervision of Councillors	20,000.00	0.00
Total	20,000.00	0.00

Other Income

Schedule 56

Particulars	As at 31-Mar-15 (RS.)	As at 31-Mar-14 (RS.)
Other Receipts	27,000,001.00	100,170.00
Interest from Bank	207,388.00	1,015,354.00
Total	27,207,389.00	1,115,524.00

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-15 (RS.)	As at 31-Mar-14 (RS.)
Advance to Staff	84,172.00	97,785.00
Advance to Autonomous Bodies	0.00	28,624.00
Advance to District Authorities	28,258.00	1,297,658.00
Total	112,430.00	1,424,067.00



CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
TDS (Others)	94,897.00	4,098.00
Creditors Payable	2,094,757.00	366,243.00
Total	2,189,654.00	370,341.00

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	11,390.00	63,178.00
Total	11,390.00	63,178.00

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	53,423,384.00	33,414,639.00
Total	53,423,384.00	33,414,639.00



Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Vehicle Maintenance	4,877.00	12,123.00
Expenses on ICTC centre set up and maintenance	107,408.00	139,870.00
Total	112,285.00	151,993.00

Operational Expenses

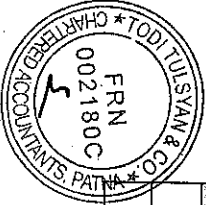
Schedule 27

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Travelling Expenses	63,935.00	520,770.00
Printing & Stationery	11,810.00	0.00
Review Meeting and Supervision of Councillors	0.00	114,710.00
Total	75,745.00	635,480.00

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Bank 1	27,770,187.50	1,205,475.50
Total	27,770,187.50	1,205,475.50



Bihar SACS - GLOBAL FUND RCC-II

SHF/W Bhawan Sheikhpura, Patna - 800014

National AIDS Control Project - Phase III

Utilisation Certificate

Certified that an amount of Rs. 53,142,778.00 received as grants-in-aid received

from Department of AIDS Control (NACO) during the Fin. Year 2014-15 vide letter No. given below and opening Cash/Bank Balance Rs. 1,205,475.50 (and Current Liabilities of Rs. 3,752.00) and outstanding Advances for Rs. 7,284,778.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 27,207,389.00, a sum of Rs. 60,484,499.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 27,770,187.50 (and Current Liabilities of Rs. 6,115.00) and outstanding advances of Rs. 588,097.00, 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
		53,142,778.00
	Total	

Spent & Not Audited

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:

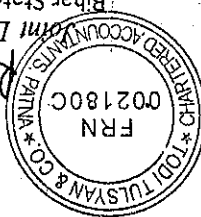
Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

of TUDI TULSYAN & CO

Chartered Accountants
Firm Regd. No. 002180C

(Chartered Accountant)
CA. Sushil Kumar Tulsyan
Partner (M. No. 075899)



(Project Director)
Bihar State AIDS Control Society
Sheikhpura, Patna

31.08.15

(Joint Director (Finance))
Bihar State AIDS Control Society
Sheikhpura, Patna



Contd.....P/2

Sl. No.	Particulars	Fund Name	Amount (in Rs.)
1	Fund received through Dds from GOB	NDBS	23,91,17,000.00
2	Less: - Fund transferred from NDBS as per requirement	G FATM RCC RD II	(-)-5,31,43,000.00
		G FATM RCC RD IV	(-)-1,48,95,000.00
		G FATM RD VII	(-)-96,22,000.00
3	Balance of Grant against fund	TI Pool Fund	(-)-11,42,92,000.00
		NDBS	12,48,25,000.00

are as follows:-

In view of payment of salaries to employees of BSACS H.Q. and of health facilities, e.g. at ICTCs, ARTCs as well as for staff employed by NGOs running under Targeted Interventions & LWS, we had managed fund through diversion of fund from NDBS to G FATM RCC RD II, G FATM RCC RD IV, G FATM RD VII and TI Pool Fund by getting proper approval from PD. Due to these unavoidable diversions, grant ledger is not in accordance with the sanction orders. Details of fundwise diversions made from grants are as follows:-

Firstly, Central Government funds have released to the implementing agencies through the Finance Department of the State Government (by following the Treasury route); instead of directly to Bihar State AIDS Control Society and the fund was released to BSACS after a long time gap extending up to almost six months to eleven months in Treasury Sub-head i.e. 3104 & 3106 which are Salaries & other than Salaries respectively.

Sl. No.	Release Order No.	Date	Fund Name	Amount (Rs.)
1	T-11017/04A/2014-15-NACO(Fin)	29 th May 2014	TI Pool Fund	3,78,00,000.00
2	M-18017/05/2014-15-NACO(F) (RD-VII)	2 nd June 2014	G FATM RD VII	71,00,000.00
3	T-11017/01A/2014-15-NACO(F)	11 th June 2014	NDBS	5,66,00,000.00
4	M-18017/4/2013-NACO(F)-CST	16 th June 2014	G FATM RCC RD IV	2,26,17,000.00
5	M-18017/4/2013-NACO(F)-CST	4 th Aug 2014	G FATM RCC RD IV	1,50,00,000.00
6	M-11017/36/2014-15-NACO (F) (Pt)	26 th Dec 2014	TI Pool Fund	1,00,00,000.00
7	M-11014/36/2014-15/NACO (F) (Pt)	26 th Dec 2014	G FATM RCC RD II	1,75,00,000.00
			G FATM RCC RD IV	7,00,00,000.00
			G FATM RD VII	25,00,000.00
		Total		23,91,17,000.00

National AIDS Control Organisation, New Delhi has approved AAP for Bihar SACS for Rs. 4141.59 Lakhs for FY 2014-15 and we have received from Health Department, Government of Bihar Rs. 2391.17 Lakhs against amount sanctioned by NACO to Bihar SACS, as per details hereunder:-

Details of Fund received from NACO and utilized during financial year 2014-15

8/3/19



Joint Director (Finance)
Bihar State AIDS Control Society
Sheikhpura, Patna
15.6.12

Assistant Director (Finance)
Bihar State AIDS Control Society
Sheikhpura, Patna
15/06/2012

Sl. No.	Particulars	Fund Name	Amount (in Rs.)
1	Loan received from SHS, Bihar	NDBS	1,58,00,000.00
2	Loan received from SBTC, Bihar		3,06,73,698.00
Grand Total			4,64,73,698.00
3	Less:- Fund transferred from NDBS	GfATM RCC RD II	(-2,70,00,000.00)
		GfATM RCC RD IV	(-1,40,18,000.00)
4	Balance of Loan	NDBS	54,55,698.00

In view of payment of salaries to employees of BSACS H.Q. and health facilities, e.g. at ICTCs, ARTCs we had managed fund through diversion of fund from NDBS to GFATM RCC RD II & GFATM RCC RD IV by getting proper approval from PD. Details of fundwise diversions made from loan received in NDBS Bank Account are as follows:-

Sl. No.	Particulars	Date	Amount (Rs.)
1	Loan received from State Health Society, Bihar	30 th June 2014	1,58,00,000.00
2	Loan received from SBTC, Bihar	22 nd Oct 2014	3,06,73,698.00
Total			4,64,73,698.00

National AIDS Control Organisation, New Delhi has approved AAP for Bihar SACS for Rs. 4141.59 lakhs for FY 2014-15 and we have received from Health Department, Government of Bihar Rs. 2391.17 lakh against amount sanctioned by NACO to Bihar SACS in which, we had received ₹ 500.00 lakh as on 22/09/2014 and ₹ 1891.17 lakh as on 03/03/2015 after a long time gap extending up to almost six months to eleven months. In view of that we have taken loan from State Health Society, Bihar & State Blood Transfusion Council, Bihar to meet the urgent and unavoidable needs of the programs as per details hereunder:-

Details of loan received from State Health Society, Bihar & State Blood Transfusion Council, Bihar

Continued from P/1

P/368c

Opening balance of Net Current Assets	Amount (Rs.)	Bank I 1,205,475.50 Advance to NGOs 167,860.00 Advance to Staff 93,798.00 Advance to Autonomous Bodies 168,633.00 Advance to District Authorities 11,197,347.00 Inter Unit Fund Transfer -4,342,860.00 <u>8,490,253.50</u>
Opening balance of Net Current Liabilities	Amount (Rs.)	
TDS (Others)	3,752.00	3,752.00
Sources of funds	Amount (Rs.)	
Grant from NACO to SACS	53,142,778.00	53,142,778.00
Utilisation of funds	Amount (Rs.)	
Training	2,182,011.00	2,182,011.00
Salary	53,586,872.00	53,586,872.00
Vehicle Maintenance	330,456.00	330,456.00
Travelling Expenses	63,935.00	63,935.00
Telephone/Communication Expenses	12,629.00	12,629.00
Printing & Stationery	11,810.00	11,810.00
Expenses on ICTC centre set up and maintenance	3,567,262.00	3,567,262.00
Review Meeting and Supervision of Councillors	729,524.00	729,524.00
Bank Interest & Miscellaneous Receipts	Amount (Rs.)	
Other Receipts	27,000,001.00	27,000,001.00
Interest from Bank	207,388.00	207,388.00
Current Liabilities	Amount (Rs.)	
TDS (Others)	6,115.00	6,115.00
Closing balance of Net Current Assets	Amount (Rs.)	Bank I 27,770,187.50 Advance to NGOs 167,860.00 Advance to Staff 9,524.00 Advance to Autonomous Bodies 11,500.00 Advance to District Authorities 6,651,738.00 Inter Unit Fund Transfer -6,252,525.00

28,358,284.50



Independent Auditors' Report
Bihar State AIDS Control Society - Global Fund RCC-IV

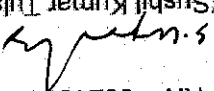
1. **Report on the Financial Statements**
We have audited the accompanying financial statements of the BIHAR STATE AIDS CONTROL SOCIETY - GLOBAL FUND RCC-IV (National AIDS Control Project- Phase III, Financed under World Bank Credit No. 3242-IN) which comprise the Balance Sheet as at 31st March 2015, Income & Expenditure Account, Receipt & Payment Account and a summary of significant accounting policies and other explanatory information for the year then ended.

2. **Management's Responsibility for the Financial Statement**
The Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance. This responsibility also includes the design, implementation and maintenance of adequate accounting records relevant to the preparation and presentation of the financial statement and for safeguarding of the assets of the Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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 have conducted our audit in accordance with 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 the 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 financial control relevant to the Society's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

4. **Basis for Qualified Opinion**
The temporary loans of Rs. 1,22,68,000/- received from SHS, Bihar/ SBTC, Bihar during the year has been treated as other receipts in Income & Expenditure Account instead of treating it as liability as on 31.03.2015. The effect of this accounting in the financial statements are (a) the Grants utilised to the extent of Revenue Expenditure in Income & Expenditure Account is shown less by Rs. 1,22,68,000/-, (b) 'Closing Grant in Aid' under the head General Fund in the Balance Sheet is shown excess and (c) Current Liability in the Balance Sheet is shown less by same amount of Rs. 1,22,68,000/- as on 31.03.2015.

Place: Patna
Dated: 24.08.2015

FOR TODI TULSYAN & CO.
Chartered Accountants
FRN - 002180C

(Sushil Kumar Tulsyan)
Partner
(Membership No. 075899)



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, the Income & Expenditure Account and the Receipt & Payment Account dealt with by this Report are in agreement with the books of account maintained by the Society;
d) with respect to Statement of expenditure, adequate supporting documentation has been maintained to support the Statement of Expenditure, which expenditure is eligible for financing under the Credit/Grant Agreement;
e) procurement of goods and services has been generally carried out as per the procurement manual issued by NACO, GOI and NGO/CBO guidelines.

6. Report on Other Legal and Regulatory Requirements

We further report that:
a) In the case of Balance Sheet, of the affairs of the Society as at 31st March, 2015;
b) In the case of Income & Expenditure Account, of the deficit adjusted through Grant in Aid for the year ended on that date; and,
c) In the case of Receipt & Payment Account of the receipts and payment taken place during the year ended on that date.

5. Auditor's Opinion

In our opinion and to the best to our information and according to the explanations given to us, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements gives the information required by the NACO guidelines in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

Contd.....
Independent Auditors' Report Bihar State AIDS Control Society - Global Fund RCC-IV

HEAD OFFICE:
602, LUV KUSH TOWER,
EXHIBITION ROAD
PATNA - 800 001
Phone: 2320211/2320056 (O)
Fax: 0612-2320056
Email: tccopatna@gmail.com

TODI TULSYAN & CO.
CHARTERED ACCOUNTANTS

Date: 24.08.2015

To,
The Project Director,
Bihar State AIDS Control Society,
SIHFW Bhawan,
Sheikhpura, Patna-800014
Dear Sir,

Re: Management Letter for the year 2014-15 for "BIHAR SACS-GLOBAL FUND
RCC-IV"

We have completed statutory audit of Bihar State AIDS Control Society in respect of "Bihar SACS-GLOBAL FUND RCC- IV" for the financial year 2014-15 and would like to bring to your notice the following observations for your consideration which needs early attention and necessary action. These observations are based on our audit of the financial records, vouchers and registers maintained at Patna office. We have applied such sample checks and other sampling methods for audit, which in our opinion were fit and reasonable considering the size and nature of activities of BSACS.

1. As per guidelines of NACO, Bank Reconciliation Statement (BRS) is mandatory to be prepared latest by 10th of the next month. BSACS is preparing BRS on monthly basis and the same is duly verified by us.

2. No inappropriate cash payment has been observed as because of all the payment made by bank.

3. The budget available under the respective head which is approved by the NACO is in variance with actual expenditure. Some instance found where actual expenditure incurred of which no budget has been sanctioned. (As per Annexure: 1)

4. Issues related to Statutory Requirement:

(i) BSACS has not deposited the TDS return on or before the due date. We recommend depositing the TDS and made filing of return as per the stipulated time to avoid the statutory litigation.

(ii) BSACS has not deposited the VAT Liability on or before the due date. We recommend depositing the VAT as per the stipulated time to avoid the statutory litigation. (As per Annexure: 2)

(iii) VAT payable has been booked under the head TDS (Other). It should be booked under a separate ledger head.

5. Confirmation of balances for advances was not obtained which was given to NGOs or other Authorities. We recommend to have confirmation of balances from units.

6. Issues relating to Accounting Software:

(i) Many reports, MIS and Registers are being kept manually or in excel sheets as the same cannot be derived from the software.

(ii) Bank Reconciliation Statement: BRS prepared by software monthly, and any outstanding entries in previous month and cleared in next month, then while preparing

BRS of such next month, previous BRS is also changed/updated and hence no trail of outstanding entries in BRS of previous month. We recommend to have print copy of monthly BRS in record for audit trail.



TODI TULSYAN & CO.
CHARTERED ACCOUNTANTS

HEAD OFFICE:
602, LUV KUSH TOWER,
EXHIBITION ROAD
PATNA - 800 001
Phone: 2320211/2320056 (O)
Fax: 0612-2320056
Email: ttcopatna@gmail.com

(iii) Aging analysis of debit balances of parties, creditors, NGOs, etc. is not possible to derive from software.

7. Issues related to Voucher:

Internal voucher are not generated on the same day on which the entry is made in the system.

8. Issues related to fixed assets register & their physical verification:

- (i) No separate register is maintained Scheme wise.
- (ii) No depreciation is charged on the fixed assets.
- (iii) Fixed assets register is not maintained properly as no Opening balances and closing balances of assets found. Only purchase details are available.
- (iv) No physical verification of fixed assets was conducted after 21.10.2012.
- (v) No Annual Maintenance Contract has been entered during the period.

We recommend to maintain fixed assets register scheme-wise with full details regarding their opening balances and closing balances and should be tallied with financial records. Further physical verification is to be conducted at reasonable interval of time to ascertain whether any addition/deletion in fixed assets required on the basis of condition and to ascertain the assets on which maintenance is necessary.

9. Loan received from State Health Society, Bihar and SBTC (State Blood Transfusion Council, Patna) for the payment of salary are shown as other receipts in financial statement and considered as income, which should have been shown as liability instead of considering it as other receipts for the year.

We are thankful to the management for their co-operation extended to us during our audit.

Thanking you,
For TODI TULSYAN & Co.
Chartered Accountants
S. K. Prasad
(Sushil Kumar Tulsyan),
Partner



Bihar State Aids Control Society
Scheme:- BSACS-GLOBAL FUND RDD-IV
Financial Year:- 2014-2015



Sr.no	Party Name	Amount Deducted	Date of Deduction	Date of Payment
1	Yash enterprises	50.00	31.03.2015	08.05.2015
2	Vatayan Media & Publication Pvt. Ltd.	14,583.00	31.03.2015	08.05.2015

Details of VAT late payment

ANNEXURE-2

Sr.no	Head of expenses	Budget amount	Actual amount
1	Contingency under ART	380,000.00	1,809,317.00

Details of variance of actual expenditure with Budget

ANNEXURE-1

M/CO

Bihar SACS - GLOBAL FUND RCC-IV

SIHFW Bhawan Sheikhpura, Patna - 800014

National AIDS Control Project - Phase III

Draft

Balance Sheet

For The Period From : 01-Apr-2014 To :31-Mar-2015

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.)
(11,776,156.71)	GENERAL FUND	01	(10,141,522.71)	5,821,209.00	FIXED ASSETS	02	6,000,153.00
	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS, LOANS AND ADVANCES		
66,124.00	CURRENT LIABILITIES	0501	45,645.00	10,547.00	CURRENT ASSETS	0301	3,537,772.00
5,821,209.00	FIXED ASSET FUND		6,000,153.00	-11,720,579.71	LOANS AND ADVANCES	0401	-13,633,649.71
<u>(5,888,823.71)</u>			<u>(4,095,724.71)</u>	<u>(5,888,823.71)</u>			<u>(4,095,724.71)</u>

For TODI TULSYAN & CO.
Chartered Accountants
Firm Regd. No. 002180C
S. L. K. Pandey
CA. Sushil Kumar Tulsyan
Partner (M. No. 075899)

24 AUG 2015



R. P. S. Singh
FCI/MFO/29-8-15
Joint Director (Finance)
Bihar State AIDS Control Society
Sheikhpura, Patna

[Signature]
Project Director
Project Director
Bihar State AIDS Control Society
Sheikhpura, Patna

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Opening grant in aid	11,776,156.71	10,670,918.29
Add: Received during the year	14,895,325.00	0.00
Grant from NACCO to SACS	14,895,325.00	0.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(13,081,747.00)	21,244,118.00
Grants utilised to the extent of fixed asset expenditure	(178,944.00)	1,202,957.00
Closing grant in aid	10,141,522.71	11,776,156.71

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Civil Works (2201)	2,740,313.00	178,944.00	0.00	2,919,257.00
Office Equipment (2206)	3,080,896.00	0.00	0.00	3,080,896.00
Grand Total	5,821,209.00	178,944.00	0.00	6,000,153.00



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-15 (Rs.)	As at 31-Mar-14 (Rs.)
Bank 11	3,537,772.00	10,547.00
Total	3,537,772.00	10,547.00

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to Staff	28,545.00	34,100.00
Advance to District Authorities	7,212,633.00	7,905,185.00
Advance to TSC's	0.00	116,119.00
Inter Unit Fund Transfer	-20,874,827.71	-19,775,983.71
Total	-13,633,649.71	-11,720,579.71



CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
State Cheques	2,150.00	2,150.00
TDS (Others)	29,495.00	32,974.00
TDS (Salary)	14,000.00	31,000.00
Total	45,645.00	66,124.00



NACO

Bihar SACS - GLOBAL FUND RCC-IV

SIHFW Bhawan Sheikhpura, Patna - 800014

National AIDS Control Project - Phase III

Dra.

Income And Expenditure Account

For The Period From : 01-Apr-2014 To :31-Mar-2015

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.)
231,565.00	IEC		0.00	275,725.00	Other Income	28	12,382,272.00
367,788.00	Kits and Other Lab Supplies	06	0.00	21,244,118.00	Grants utilised to the extent of revenue expenditure		13,081,747.00
274,704.00	Medicines	07	81,754.00				
361,802.00	Training and Workshops	08	365,894.00				
18,590,400.00	Salary (Pay and Allowances)	13	22,741,716.00				
1,693,584.00	Operational Expenses	15	2,274,655.00				
21,519,843.00			25,464,019.00	21,519,843.00			25,464,019.00

For TODI TULSYAN & CO.
Chartered Accountants
Firm Regd. No. 002180C

see page 15

CA. Sushil Kumar Tulsyan
Partner (M. No. 0758899)

24 AUG 2015



see page 15
Joint Director (Practice)
Bihar State AIDS Control Society
Sheikhpura, Patna

see page 15
Project Director
Bihar State AIDS Control Society
Sheikhpura, Patna

Other Income

Schedule 28

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Other Receipts	12,268,000.00	24,450.00
Interest from Bank	114,272.00	251,275.00
Total	12,382,272.00	275,725.00

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Consumable Items	0.00	367,788.00
Total	0.00	367,788.00

Medicines

Schedule 07

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
OT Drugs	81,754.00	271,556.00
ARV Drugs	0.00	3,148.00
Total	81,754.00	274,704.00



Training and Workshops

Schedule 08

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	365,894.00	361,802.00
Total	365,894.00	361,802.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	22,741,716.00	18,590,400.00
Total	22,741,716.00	18,590,400.00



Operational Expenses

Schedule 15

Particulars	As at 31-Mar-15 (Rs)	As at 31-Mar-14 (Rs)
Rent, Rates & Taxes	0.00	408,663.00
Telephone/Communication Expenses	0.00	44,943.00
Printing & Stationery	307,304.00	104,072.00
Postage/Courier	12,056.00	9,000.00
Contingency	1,883,013.00	883,010.00
Local Conveyance	72,282.00	161,818.00
Transportation Expenses	0.00	82,078.00
Total	2,274,655.00	1,693,584.00



Bihar SACS - GLOBAL FUND RCC-IV

SIHFV Bhawan Sheikhpura, Patna - 800014

National AIDS Control Project - Phase III

Receipt And Payment Account

For The Period From : 01-Apr-2014 To :31-Mar-2015

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.)
9,151,406.00	Opening Balance: Balance with Bank	30	10,547.00	2,851,973.00	LOANS AND ADVANCES	17	2,494,287.00
13,245,437.00	LOANS AND ADVANCES	17	2,000,000.00	2,295,856.00	CURRENT LIABILITIES	32	691,722.00
0.00	GENERAL FUND	29	14,895,325.00	3,148.00	Medicines	19	0.00
251,275.00	Other Income	56	12,382,272.00	173,591.00	Training and Workshops	20	85,637.00
22,648,118.00			29,288,144.00	16,980,860.00	Salary (Pay and Allowances)	25	22,411,999.00
				332,143.00	Operational Expenses	27	66,727.00
				10,547.00	Closing Balance:		3,537,772.00
				22,648,118.00	Balance with Bank	31	29,288,144.00

For TODI TULSYAN & CO
Chartered Accountants
Firm Regd. No. 002180C

CA. Sushil Kumar Tulsyan
Partner (M. No. 0758999)

24 AUG 2015



Joint Director (Finance)
Bihar State AIDS Control Society
Sheikhpura, Patna

Project Director
Bihar State AIDS Control Society
Sheikhpura, Patna

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Inter Unit Fund Transfer	2,000,000.00	13,245,437.00
Total	2,000,000.00	13,245,437.00

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Grant from NACO to SACS	14,895,325.00	0.00
Total	14,895,325.00	0.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank 6	0.00	0.00
Bank 11	10,547.00	9,151,406.00
Total	10,547.00	9,151,406.00



Other Income

Schedule 56

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Other Receipts	12,268,000.00	0.00
Interest from Bank	114,272.00	251,275.00
Total	12,382,272.00	251,275.00

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to Staff	17,250.00	30,500.00
Advance to District Authorities	2,477,037.00	2,821,473.00
Total	2,494,287.00	2,851,973.00

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
TDS (Salary)	19,781.00	99,399.00
TDS (Others)	18,796.00	7,462.00
Salary Payable	326,936.00	1,479,141.00
Creditors Payable	326,209.00	709,854.00
Total	691,722.00	2,295,856.00



Medicines

Schedule 19

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
ARV Drugs	0.00	3,148.00
Total	0.00	3,148.00

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	85,637.00	173,591.00
Total	85,637.00	173,591.00

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	22,411,999.00	16,980,860.00
Total	22,411,999.00	16,980,860.00



Operational Expenses

Schedule 27

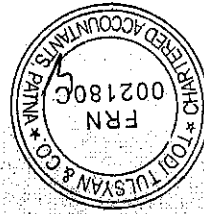
Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Rent, Rates & Taxes	0.00	215,192.00
Local Conveyance	66,727.00	116,951.00
Total	66,727.00	332,143.00

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Bank 6	0.00	0.00
Bank 11	3,537,772.00	10,547.00
Total	3,537,772.00	10,547.00





Contd....P/2

Sl. No.	Particulars	Fund Name	Amount (in Rs.)
1	Fund received through Dds from GOB	NDBS	23,91,17,000.00
2	Less: - Fund transferred from NDBS as per requirement	GFATM RCC RD II	(-)/5,31,43,000.00
		GFATM RCC RD IV	(-)/1,48,95,000.00
		GFATM RD VII	(-)/3,66,32,000.00
3	Balance of Grant against fund	NDBS	12,48,25,000.00
		TI Pool Fund	(-)/11,42,92,000.00

are as follows:-

In view of payment of salaries to employees of BSACS H.O. and of health facilities, e.g. at ICTCs, ARTCs as well as for staff employed by NGOs running under Targeted Interventions & LWS, we had managed fund through diversion of fund from NDBS to GFATM RCC RD II, GFATM RCC RD IV, GFATM RD VII and TI Pool Fund by getting proper approval from PD. Due to these unavoidable diversions, grant ledger is not in accordance with the sanction orders. Details of fundwise diversions made from grants are as follows:-

Firstly, Central Government funds have released to the implementing agencies through the Finance Department of the State Government (by following the Treasury route); instead of directly to Bihar State AIDS Control Society and the fund was released to BSACS after a long time gap extending up to almost six months to eleven months in Treasury sub-head i.e. 3104 & 3106 which are Salaries & other than Salaries respectively.

Sl. No.	Release Order No.	Date	Fund Name	Amount (Rs.)
1	T-11017/04A/2014-15-NACO(Fin)	29 th May 2014	TI Pool Fund	3,78,00,000.00
2	M-18017/05/2014-15-NACO(F) (RD-VII)	2 nd June 2014	GFATM RD VII	71,00,000.00
3	T-11017/01A/2014-15-NACO(F)	11 th June 2014	NDBS	5,66,00,000.00
4	M-18017/4/2013-NACO(F)-CST	16 th June 2014	GFATM RCC RD IV	2,26,17,000.00
5	M-18017/4/2013-NACO(F)-CST	4 th Aug 2014	GFATM RCC RD IV	1,50,00,000.00
6	M-11017/36/2014-15/NACO (F) (Pt)	26 th Dec 2014	TI Pool Fund	1,00,00,000.00
7	M-11014/36/2014-15/NACO (F) (Pt)	26 th Dec 2014	GFATM RCC RD II	1,75,00,000.00
			GFATM RCC RD IV	7,00,00,000.00
			GFATM RD VII	25,00,000.00
		Total		23,91,17,000.00

National AIDS Control Organisation, New Delhi has approved AAP for Bihar SACS for Rs. 4141.59 Lakhs for FY 2014-15 and we have received from Health Department, Government of Bihar Rs. 2391.17 lakh against amount sanctioned by NACO to Bihar SACS, as per details hereunder:-

Details of Fund received from NACO and utilized during financial year 2014-15

P/369c



15/06/15

Joint Director (Finance)
Bihar State AIDS Control Society
Sheikhpura, Patna

Assistant Director (Finance)
Bihar State AIDS Control Society
Sheikhpura, Patna

Sl. No.	Particulars	Fund Name	Amount (in Rs.)
1	Loan received from SHS, Bihar	NDBS	1,58,00,000.00
2	Loan received from SBTC, Bihar		3,06,73,698.00
Grand Total			4,64,73,698.00
3	Less: - Fund transferred from NDBS	GfATM RCC RD II	(-2,70,00,000.00)
		GfATM RCC RD IV	(-1,40,18,000.00)
4	Balance of Loan	NDBS	54,55,698.00

In view of payment of salaries to employees of BSACS H.Q. and health facilities, e.g. at ICTCs, ARTCs we had managed fund through diversion of fund from NDBS to GfATM RCC RD II & GfATM RCC RD IV by getting proper approval from PD. Details of fundwise diversions made from loan received in NDBS Bank Account are as follows: -

Sl. No.	Particulars	Date	Amount (Rs.)
1	Loan received from State Health Society, Bihar	30 th June 2014	1,58,00,000.00
2	Loan received from SBTC, Bihar	22 nd Oct 2014	3,06,73,698.00
Total			4,64,73,698.00

National AIDS Control Organisation, New Delhi has approved AAP for Bihar SACS for Rs. 4141.59 Lakhs for FY 2014-15 and we have received from Health Department, Government of Bihar Rs. 2391.17 Lakh against amount sanctioned by NACO to Bihar SACS in which, we had received ₹ 500.00 lakh as on 22/09/2014 and ₹ 1891.17 Lakh as on 03/03/2015 after a long time gap extending up to almost six months to eleven months. In view of that we have taken loan from State Health Society, Bihar & State Blood Transfusion Council, Bihar to meet the urgent and unavoidable needs of the programs as per details hereunder: -

Details of Loan received from State Health Society, Bihar & State Blood Transfusion Council, Bihar

Continued from P/1

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Opening balance of Net Current Assets		Amount (Rs.)
Bank II	10,547.00	
Advance to Staff	34,100.00	
Advance to District Authorities	7,905,185.00	
Advance to TSUs	116,119.00	
Inter Unit Fund Transfer	-19,775,983.71	
	<u>-11,710,032.71</u>	
Opening balance of Net Current Liabilities		Amount (Rs.)
TDS (Salary)	31,000.00	
TDS (Others)	32,974.00	
State Cheques	2,150.00	
	<u>66,124.00</u>	
Sources of funds		Amount (Rs.)
Grant from NACO to SACS	14,895,325.00	
	<u>14,895,325.00</u>	
Utilisation of funds		Amount (Rs.)
OI Drugs	81,754.00	
Training	365,894.00	
Salary	22,741,716.00	
Printing & Stationery	307,304.00	
Postage/Courier	12,056.00	
Contingency	1,883,013.00	
Local Conveyance	72,282.00	
Civil Works	178,944.00	
	<u>25,642,963.00</u>	
Bank Interest & Miscellaneous Receipts		Amount (Rs.)
Other Receipts	12,268,000.00	
Interest from Bank	114,272.00	
	<u>12,382,272.00</u>	
Current Liabilities		Amount (Rs.)
TDS (Salary)	14,000.00	
TDS (Others)	29,495.00	
State Cheques	2,150.00	
	<u>45,645.00</u>	
Closing balance of Net Current Assets		Amount (Rs.)
Bank II	3,537,772.00	
Advance to Staff	28,545.00	
Advance to District Authorities	7,212,633.00	

Inter Unit Fund Transfer	-20,874,827.71
	-10,095,877.71



Auditor's Opinion

In our opinion and to the best to our information and according to the explanations given to us, the financial statements gives the information required by the NACO guidelines 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 Balance Sheet, of the affairs of the Society as at 31st March, 2015;

(b) In the case of Income & Expenditure Account, of the deficit adjusted through Grant in Aid for the year ended on that date; and

(c) In the case of Receipt & Payment Account of the receipts and payment taken place during the year ended on that date.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted our audit in accordance with Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standard 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 the 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 financial control relevant to the Society's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

Management's Responsibility for the Financial Statement

The Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance. This responsibility also includes the design, implementation and maintenance of adequate accounting records relevant to the preparation and presentation of the financial statement and for safeguarding of the assets of the Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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.

Report on the Financial Statements

We have audited the accompanying financial statements of the BIHAR STATE AIDS CONTROL SOCIETY - GLOBAL FUND RCC-VII (National AIDS Control Project- Phase III, Financed under World Bank Credit No. 3242-IN) which comprise the Balance Sheet as at 31st March 2015, Income & Expenditure Account, Receipt & Payment Account and a summary of significant accounting policies and other explanatory information for the year then ended.

Independent Auditors' Report
Bihar State AIDS Control Society - Global Fund RCC-VII

Place: Patna
Dated: 24.08.2015

For TODI TULSYAN & CO.
Chartered Accountants
FRN - 002180C
S. S. Patna
(Sushil Kumar Tulsyan)
Partner
(Membership No. 075899)



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, the Income & Expenditure Account and the Receipt & Payment Account dealt with by this Report are in agreement with the books of account maintained by the Society;
d) with respect to Statement of expenditure, adequate supporting documentation has been maintained to support the Statement of Expenditure, which expenditure is eligible for financing under the Credit/Grant Agreement ;
e) procurement of goods and services has been generally carried out as per the procurement manual issued by NACO, GOI and NGO/CBO guidelines.

5. Report on Other Legal and Regulatory Requirements

We further report that:

Contd.....
Independent Auditors' Report Bihar State AIDS Control Society - Global Fund RCC-VII

HEAD OFFICE:
602, LUV KUSH TOWER,
EXHIBITION ROAD
PATNA - 800 001
Phone: 2320211/2320056 (0)
Fax: 0612-2320056
Email: ttcopatna@gmail.com

TODI TULSYAN & CO.
CHARTERED ACCOUNTANTS

Date: 24.08.2015

To,
The Project Director,
Bihar State AIDS Control Society,
SIHFV Bhawan,
Sheikhpura, Patna-800014

Dear Sir,

Re: Management Letter for the year 2014-15 for "BIHAR SACS-GLOBAL FUND
RCC-VII"

We have completed statutory audit of Bihar State AIDS Control Society in respect of "Bihar SACS-GLOBAL FUND RCC-VII" for the financial year 2014-15 and would like to bring to your notice the following observations for your consideration which needs early attention and necessary action. These observations are based on our audit of the financial records, vouchers and registers maintained at Patna office. We have applied such sample checks and other sampling methods for audit, which in our opinion were fit and reasonable considering the size and nature of activities of BSACS.

1. As per guidelines of NACO, Bank Reconciliation Statement (BRS) is mandatory to be prepared latest by 10th of the next month. BSACS is preparing BRS on monthly basis and the same is duly verified by us.

2. No inappropriate cash payment has been observed as because of all the payment made by bank.

3. The budget available under the respective head which is approved by the NACO is in variance with actual expenditure. Some instance found where actual expenditure incurred and expenses on purchase of consumables. (As per Annexure: 1)

4. Issues related to Statutory Requirement:
VAT payable has been booked under the head TDS (Other). It should be booked under a separate ledger head.

5. Confirmation of balances for advances was not obtained which was given to NGOs or other Authorities. We recommend to have confirmation of balances from units.

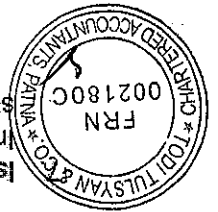
6. Issues relating to Accounting Software:

(i) Many reports, MIS and Registers are being kept manually or in excel sheets as the same cannot be derived from the software.

(ii) Bank Reconciliation Statement BRS prepared by software monthly, and any outstanding entries in previous month and cleared in next month, then while preparing BRS of such next month, previous BRS is also changed/updated and hence no trail of outstanding entries in BRS of previous month. We recommend to have print copy of monthly BRS in record for audit trail.

(iii) Aging analysis of debit balances of parties, creditors, NGOs, etc. is not possible to derive from software.

Issues related to Voucher:
Internal voucher are not generated on the same day on which the entry is made in the system.



TODI TULSYAN & CO.
CHARTERED ACCOUNTANTS

HEAD OFFICE:
602, LUV KUSH TOWER,
EXHIBITION ROAD
PATNA - 800 001
Phone: 2320211/2320056 (O)
Fax: 0612-2320056
Email: tcopatna@gmail.com

8. Issues related to fixed assets register & their physical verification:

- (i) No separate register is maintained Scheme wise.
- (ii) No depreciation is charged on the fixed assets.
- (iii) Fixed assets register is not maintained properly as no Opening balances and closing balances of assets found. Only purchase details are available.
- (iv) No physical verification of fixed assets was conducted after 21.10.2012.
- (v) No Annual Maintenance Contract has been entered during the period.

We recommend to maintain fixed assets register scheme-wise with full details regarding their opening balances and closing balances and should be tallied with financial records. Further physical verification is to be conducted at reasonable interval of time to ascertain whether any addition/deletion in fixed assets required on the basis of condition and to ascertain the assets on which maintenance is necessary.

We are thankful to the management for their co-operation extended to us during our audit.

Thanking you,
For TODI TULSYAN & Co.
Chartered Accountants
Sushil Kumar Tulsyan
(Sushil Kumar Tulsyan),
Partner





ANNEXURE-I		Details of variance of actual expenditure with Budget	
Sr.no	Head of expenses	Budget amount	Actual amount
1	District Meetings	-	49,250.00
2	District Misc.expenses	-	22,325.00
3	Regional remuneration to project officer	-	98,549.00
4	Regional remuneration to training officer	-	80,000.00
5	Regional remuneration to M & E officer	-	2,710.00
6	Regional Adm. & account Support	-	19,354.00
7	Regional Rent	-	20,000.00
8	Regional mobile Phone	-	1,650.00
9	Regional travel cost of training officer	-	42,284.00
10	Admin.cost for SACS	-	2,900.00

Bihar State Aids Control Society
Scheme:- BSACS-GLOBAL FUND RDD-VII
 Financial Year:- 2014-2015

NACO

Bihar SACS - GLOBAL FUND VII
 SIHFW Bhawan Sheikhpura, Patna - 800014
 National AIDS Control Project - Phase III

[Draft]

Balance Sheet
 For The Period From : 01-Apr-2014 To : 31-Mar-2015

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.)
(2,283,885.00)	GENERAL FUND	01	16,430.00	1,006,784.00	FIXED ASSETS	02	1,006,784.00
	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS, LOANS AND ADVANCES		
0.00	CURRENT LIABILITIES	0501	1,079.00	3,703,713.00	CURRENT ASSETS	0301	1,942,779.00
1,006,784.00	FIXED ASSET FUND		1,006,784.00	-5,987,598.00	LOANS AND ADVANCES	0401	-1,925,270.00
<u>(1,277,101.00)</u>			<u>1,024,293.00</u>	<u>(1,277,101.00)</u>			<u>1,024,293.00</u>

of TUDI TULSYAN & CO.
 Chartered Accountants
 Firm Regd. No. 002180C
 s.a. Additor
 CA. Sushil Kumar Tulsyan
 Partner (M. No. 075899)

24 AUG 2015



R. P. P. R.
 FC/FM/FO *27-8-15*
 Joint Director (Finance)
 Bihar State AIDS Control Society
 Sheikhpura, Patna

[Signature]
 Project Director
 Project Director
 Bihar State AIDS Control Society
 Sheikhpura, Patna

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Opening grant in aid	2,283,885.00	17,388,810.00
Add: Received during the year		
Grant from NACO to SACS	9,621,804.00	0.00
Grant from NACO to SACS	9,621,804.00	0.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(7,321,489.00)	19,538,655.00
Grants utilised to the extent of fixed asset expenditure	0.00	134,040.00
Closing grant in aid	16,430.00	2,283,885.00

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Equipment (Other) (2204)	242,345.00	0.00	0.00	242,345.00
Furniture, Fixtures & Supplies (2202)	764,439.00	0.00	0.00	764,439.00
Grand Total	1,006,784.00	0.00	0.00	1,006,784.00



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-15 (Rs.)	As at 31-Mar-14 (Rs.)
GF-RD7	1,942,779.00	3,703,713.00
Total	1,942,779.00	3,703,713.00

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to NGOs	7,574,730.00	3,512,402.00
Intr Unit Fund Transfer	-9,500,000.00	-9,500,000.00
Total	-1,925,270.00	-5,987,598.00

CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
TDS (Others)	1,079.00	0.00
Total	1,079.00	0.00



M/PCO

Bihar SACS - GLOBAL FUND VII

[Draft]

SIHFW Bhawan Sheikhpura, Patna - 800014

National AIDS Control Project - Phase III

Income And Expenditure Account

For The Period From : 01-Apr-2014 To : 31-Mar-2015

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.)
3,081,881.00	IEC		799,839.00	190,199.00	Other Income	28	30,032.00
438,305.00	Monitoring & Evaluation (SIMS)		121,091.00	19,538,655.00	Grants utilised to the extent of revenue expenditure		7,321,489.00
4,485,430.00	Training and Workshops	08	16,800.00				
8,861,894.00	Salary (Pay and Allowances)	13	4,452,936.00				
28,348.00	Maintenance Costs	14	13,033.00				
2,832,996.00	Operational Expenses	15	1,947,822.00				
19,728,854.00			7,351,521.00	19,728,854.00			7,351,521.00

For TODI TULSYAN & CO.
Chartered Accountants
Firm Regd. No. 002180C

Sushil Kumar Tulsyan
Partner (M. No. 075899)

24 AUG 2015



Joint Director (Finance)
Bihar State AIDS Control Society
Sheikhpura, Patna

Project Director
Bihar State AIDS Control Society
Sheikhpura, Patna

Other Income

Schedule 28

Particulars	As at 31-Mar-15 (RS)	As at 31-Mar-14 (RS)
Interest from Bank	30,032.00	190,199.00
Total	30,032.00	190,199.00

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-15 (RS)	As at 31-Mar-14 (RS)
Training	0.00	4,463,666.00
Red Ribbon Clubs/Youth Friendly Clubs	16,800.00	21,764.00
Total	16,800.00	4,485,430.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-15 (RS)	As at 31-Mar-14 (RS)
Salary	4,452,936.00	8,861,894.00
Total	4,452,936.00	8,861,894.00



Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Equipment Maintenance	13,033.00	28,348.00
Total	13,033.00	28,348.00

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Operational Expenses	64,765.00	45,192.00
Travelling Expenses	1,602,326.00	2,182,640.00
Rent, Rates & Taxes	100,000.00	212,848.00
Telephone/Communication Expenses	53,250.00	115,685.00
Bank Charges	100.00	0.00
Miscellaneous Expenses	24,964.00	74,357.00
Printing & Stationery	39,502.00	83,706.00
Water and Electricity Charges	9,810.00	20,258.00
Legal Expenses	0.00	41,551.00
Postage/Courier	3,855.00	8,714.00
PLHA Expenses	0.00	16,735.00
Meeting Expenses	49,250.00	31,310.00
Total	1,947,822.00	2,832,996.00



N/CO

Bihar SACS - GLOBAL FUND VII

SIHFW Bhawan Sheikhpura, Patna - 800014

National AIDS Control Project - Phase III

Receipt And Payment Account

For The Period From : 01-Apr-2014 To :31-Mar-2015

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.)
9,663,968.00	Opening Balance: Balance with Bank	30	3,703,713.00	8,034,999.00	LOANS AND ADVANCES	17	7,574,728.00
9,500,000.00	LOANS AND ADVANCES	17	0.00	134,040.00	FIXED ASSETS	16	0.00
0.00	GENERAL FUND	29	9,621,804.00	0.00	CURRENT LIABILITIES	32	52,886.00
190,199.00	Other Income	56	30,032.00	2,936,082.00	Training and Workshops	20	16,800.00
19,354,167.00			13,355,549.00	1,731,693.00	Salary (Pay and Allowances)	25	1,093,733.00
				4,530.00	Maintenance Costs	26	12,433.00
				1,328,435.00	Operational Expenses	27	1,824,266.00
				1,042,370.00	IEC		799,839.00
				438,305.00	Monitoring & Evaluation (SIMS)		38,085.00
				3,703,713.00	Closing Balance:		
				19,354,167.00	Balance with Bank	31	1,942,779.00
							13,355,549.00

For TODI TULSYAN & CO
Chartered Accountants
Firm Regd. No. 002480C

CA. Sushil Kumar Tulsyan
Partner (M. No. 075899)



[Signature]

Joint Director (Finance)
Bihar State AIDS Control Society
Sheikhpura, Patna

[Signature]

Project Director
Bihar State AIDS Control Society
Sheikhpura, Patna

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Inter Unit Fund Transfer	0.00	9,500,000.00
Total	0.00	9,500,000.00

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Grant from NACO to SACS	9,621,804.00	0.00
Total	9,621,804.00	0.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
GF-RD7	3,703,713.00	9,663,968.00
Total	3,703,713.00	9,663,968.00



Other Income

Schedule 56

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Interest from Bank	30,032.00	190,199.00
Total	30,032.00	190,199.00

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to NGOs	7,574,728.00	8,034,999.00
Total	7,574,728.00	8,034,999.00

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Furniture, Fixtures & Supplies	0.00	16,300.00
Equipment (Other)	0.00	117,740.00
Total	0.00	134,040.00



CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Creditors Payable	52,886.00	0.00
Total	52,886.00	0.00

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	0.00	2,914,318.00
Red Ribbon Clubs/Youth Friendly Clubs	16,800.00	21,764.00
Total	16,800.00	2,936,082.00

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	1,093,733.00	1,731,693.00
Total	1,093,733.00	1,731,693.00



Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Equipment Maintenance	12,433.00	4,530.00
Total	12,433.00	4,530.00

Operational Expenses

Schedule 27

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Operational Expenses	64,765.00	45,192.00
Travelling Expenses	1,506,077.00	1,029,929.00
Rent, Rates & Taxes	80,000.00	63,748.00
Telephone/Communication Expenses	49,600.00	25,757.00
Bank Charges	100.00	0.00
Miscellaneous Expenses	22,325.00	50,268.00
Printing & Stationery	39,294.00	15,961.00
Water and Electricity Charges	9,600.00	5,410.00
Legal Expenses	0.00	41,551.00
Postage/Courier	3,255.00	2,574.00
PLHA Expenses	0.00	16,735.00
Meeting Expenses	49,250.00	31,310.00
Total	1,824,266.00	1,328,435.00



Balance with Bank

Schedule 31

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
GF-RD7	1,942,779.00	3,703,713.00
Total	1,942,779.00	3,703,713.00



For TODI TULSYAN & CO.
 Chartered Accountants
 Firm Regd. No. 002180C
 Partner (M. No. 075899)
 Chartered Accountant Tulsyan



(Project Director)
 Bihar State AIDS Control Society
 Sheikhpura, Patna
 (Joint Director)
 Bihar State AIDS Control Society
 Sheikhpura, Patna

31.8.15

2. Annual Financial Statements
 1. Statement of Expenditures
- Kinds of checks exercised*

for which it was sanctioned.
 exercised the following checks to see that the money was actually utilized for the purpose grants-in-aid have been duly fulfilled/are being fulfilled and that I have
 2. Certified that I have satisfied myself that the conditions on which the

Sl. No.	Sanction letter Number and Date	Amount
	Total	9,621,804.00

Separate sheet Annexed

Certified that an amount of Rs. 9,621,804.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year 2014-15 vide letter No. given below and opening Cash/Bank Balance Rs. 3,703,713.00 (and Current Liabilities of Rs. 0.00) and outstanding Advances for Rs. -5,987,598.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 30,032.00, a sum of Rs. 7,351,521.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 1,942,779.00 (and Current Liabilities of Rs. 1,079.00) and outstanding advances of Rs. -1,925,270.00, remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year.

Utilisation Certificate

Bihar SACS - GLOBAL FUND VII
 SHFW Bhawan Sheikhpura, Patna - 800014
 National AIDS Control Project - Phase III

NACO



Contd.....P/2

Sl. No.	Particulars	Fund Name	Amount (in Rs.)
1	Fund received through Dds from GOB	NDBS	23,91,17,000.00
2	Less: - Fund transferred from NDBS as per requirement	GFATM RCC RD II	(-)5,31,43,000.00
		GFATM RCC RD IV	(-)1,48,95,000.00
		GFATM RD VII	(-) 96,22,000.00
		TI Pool Fund	(-)3,66,32,000.00
3	Balance of Grant against fund	NDBS	12,48,25,000.00
			(-)11,42,92,000.00

are as follows:-
 In view of payment of salaries to employees of BSACS H.Q. and of health facilities, e.g. at ICTCs, ARTCs as well as for staff employed by NGOs running under Targeted Interventions & LWS, we had managed fund through diversion of fund from NDBS to GFATM RCC RD II, GFATM RCC RD IV, GFATM RD VII and TI Pool Fund by getting proper approval from PD. Due to these unavoidable diversions, grant ledger is not in accordance with the sanction orders. Details of fundwise diversions made from grants are as follows:-

Firstly, Central Government funds have released to the implementing agencies through the Bihar State AIDS Control Society and the fund was released to BSACS after a long time gap extending up to almost six months to eleven months in Treasury Sub-head i.e. 3104 & 3106 which are Salaries & other than Salaries respectively.

Sl. No.	Release Order No.	Date	Fund Name	Amount (Rs.)
1	T-11017/04A/2014-15-NACO(Fin)	29 th May 2014	TI Pool Fund	3,78,00,000.00
2	M-18017/05/2014-15-NACO(F) (RD-VII)	2 nd June 2014	GFATM RD VII	71,00,000.00
3	T-11017/01A/2014-15-NACO(F)	11 th June 2014	NDBS	5,66,00,000.00
4	M-18017/4/2013-NACO(F)-CST	16 th June 2014	GFATM RCC RD IV	2,26,17,000.00
5	M-18017/4/2013-NACO(F)-CST	4 th Aug 2014	GFATM RCC RD IV	1,50,00,000.00
6	M-11017/36/2014-15/NACO (F) (Pt)	26 th Dec 2014	TI Pool Fund	1,00,00,000.00
7	M-11014/36/2014-15/NACO (F) (Pt)	26 th Dec 2014	GFATM RCC RD II	1,75,00,000.00
			GFATM RCC RD IV	7,00,00,000.00
			GFATM RD VII	25,00,000.00
	Total			23,91,17,000.00

National AIDS Control Organisation, New Delhi has approved AAP for Bihar SACS for Rs. 4141.59 Lakhs for FY 2014-15 and we have received from Health Department, Government of Bihar Rs. 2391.17 Lakh against amount sanctioned by NACO to Bihar SACS, as per details hereunder:-

Details of Fund received from NACO and utilized during financial year 2014-15

1/3692



Joint Director (Finance)
Bihar State AIDS Control Society
Sheikhpura, Patna
15.06/2015

Assistant Director (Finance)
Bihar State AIDS Control Society
Sheikhpura, Patna
15/06/2015

Sl. No.	Particulars	Fund Name	Amount (in Rs.)
1	Loan received from SHS, Bihar	NDBS	1,58,00,000.00
2	Loan received from SBTC, Bihar		3,06,73,698.00
Grand Total			4,64,73,698.00
3	Less: - Fund transferred from NDBS as per requirement	GFATM RCC RD II	(-),2,70,00,000.00
		GFATM RCC RD IV	(-),1,40,18,000.00
4	Balance of Loan	NDBS	54,55,698.00

In view of payment of salaries to employees of BSACS H.Q. and health facilities, e.g. at ICTCs, ARTCs we had managed fund through diversion of fund from NDBS to GFATM RCC RD II & GFATM RCC RD IV by getting proper approval from PD. Details of fundwise diversions made from loan received in NDBS Bank Account are as follows: -

Sl. No.	Particulars	Date	Amount (Rs.)
1	Loan received from State Health Society, Bihar	30 th June 2014	1,58,00,000.00
2	Loan received from SBTC, Bihar	22 nd Oct 2014	3,06,73,698.00
Total			4,64,73,698.00

National AIDS Control Organisation, New Delhi has approved AAP for Bihar SACS for Rs. 4141.59 Lakhs for FY 2014-15 and we have received from Health Department, Government of Bihar Rs. 2391.17 lakh against amount sanctioned by NACO to Bihar SACS in which, we had received ₹ 500.00 lakh as on 22/09/2014 and ₹ 1891.17 lakh as on 03/03/2015 after a long time gap extending up to almost six months to eleven months. In view of that we have taken loan from State Health Society, Bihar & State Blood Transfusion Council, Bihar to meet the urgent and unavoidable needs of the programs as per details hereunder: -

Details of loan received from State Health Society, Bihar & State Blood Transfusion Council, Bihar

Continued from P/1

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Opening balance of Net Current Assets	Amount (Rs.)	3,703,713.00
GF-RD7		3,512,402.00
Advance to NGOs		-9,500,000.00
Inter Unit Fund Transfer		-2,283,885.00
Sources of funds	Amount (Rs.)	9,621,804.00
Grant from NACO to SACS		9,621,804.00
Utilisation of funds	Amount (Rs.)	799,839.00
IEC		64,765.00
Operational Expenses		4,452,936.00
Salary		13,033.00
Equipment Maintenance		1,602,326.00
Traveling Expenses		100,000.00
Rent, Rates & Taxes		53,250.00
Telephone/Communication Expenses		100.00
Bank Charges		24,964.00
Miscellaneous Expenses		39,502.00
Printing & Stationery		121,091.00
Monitoring & Evaluation (SIMS)		9,810.00
Water and Electricity Charges		3,855.00
Postage/Courier		16,800.00
Red Ribbon Clubs/Youth Friendly Clubs		49,250.00
Meeting Expenses		7,351,521.00
Bank Interest & Miscellaneous Receipts	Amount (Rs.)	30,032.00
Interest from Bank		30,032.00
Current Liabilities	Amount (Rs.)	1,079.00
TDS (Others)		1,079.00
Closing balance of Net Current Assets	Amount (Rs.)	17,509.00
GF-RD7		1,942,779.00
Advance to NGOs		7,574,730.00
Inter Unit Fund Transfer		-9,500,000.00

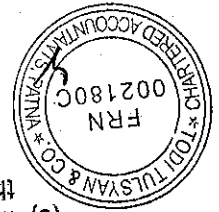
Independent Auditors' Report
Bihar State AIDS Control Society - UN AGENCY

1. **Report on the Financial Statements**
We have audited the accompanying financial statements of the **BIHAR STATE AIDS CONTROL SOCIETY - UN AGENCY** (National AIDS Control Project- Phase III, Financed under World Bank Credit No. 3242-IN) which comprise the Balance Sheet as at 31st March 2015, Income & Expenditure Account, Receipt & Payment Account and a summary of significant accounting policies and other explanatory information for the year then ended.

2. **Management's Responsibility for the Financial Statement**
The Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance. This responsibility also includes the design, implementation and maintenance of adequate accounting records relevant to the preparation and presentation of the financial statement and for safeguarding of the assets of the Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates; that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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 have conducted our audit in accordance with 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 the 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 financial control relevant to the Society's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

4. **Auditor's Opinion**
In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the NACO guidelines 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 Balance Sheet, of the affairs of the Society as at 31st March, 2015;
(b) In the case of Income & Expenditure Account, of the deficit adjusted through Grant in Aid for the year ended on that date; and,
(c) In the case of Receipt & Payment Account of the receipts and payment taken place during the year ended on that date.



Contd.....
Independent Auditors' Report Bihar State AIDS Control Society - UN AGENCY

5. Report on Other Legal and Regulatory Requirements

- We further report that
- 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, the Income & Expenditure Account and the Receipt & Payment Account dealt with by this Report are in agreement with the books of account maintained by the Society;
 - d) with respect to Statement of expenditure, adequate supporting documentation has been maintained to support the Statement of Expenditure, which expenditure is eligible for financing under the Credit/Grant Agreement;
 - e) procurement of goods and services has been generally carried out as per the procurement manual issued by NACO, GOI and NGO/CBO guidelines.

For TODI TULSYAN & CO.
Chartered Accountants
FRN - 0021800
Sushil Kumar Tulsyan
Partner
(Sushil Kumar Tulsyan)
(Membership No. 075899)



Place: Patna
Dated: 24.08.2015



7. **Issues related to fixed assets register & their physical verification:**
 (i) No separate register is maintained Scheme wise.
 (ii) No depreciation is charged on the fixed assets.
 (iii) Fixed assets register is not maintained properly as no Opening balances and closing balances of assets found. Only purchase details are available.

6. **Issues related to Voucher:**
 Internal voucher are not generated on the same day on which the entry is made in the system.

5. **Issues relating to Accounting Software:**
 (i) Many reports, MIS and Registers are being kept manually or in excel sheets as the same cannot be derived from the software.
 (ii) Bank Reconciliation Statement: BRS prepared by software monthly, and any outstanding entries in previous month and cleared in next month, then while preparing BRS of such next month, previous BRS is also changed/updated and hence no trail of outstanding entries in BRS of previous month. We recommend to have print copy of monthly BRS in record for audit trail.
 (iii) Aging analysis of debit balances of parties, creditors, NGOs, etc. is not possible to derive from software.

4. Confirmation of balances for advances was not obtained which was given to NGOs or other Authorities. We recommend to have confirmation of balances from units.

3. **Issues related to Statutory Requirement:**
 VAT payable has been booked under the head TDS (Other). It should be booked under a separate ledger head.

2. No inappropriate cash payment has been observed as because of all the payment made by bank.

1. As per guidelines of NACO, Bank Reconciliation Statement (BRS) is mandatory to be prepared latest by 10th of the next month. BSACS is preparing BRS on monthly basis and the same is duly verified by us.

We have completed statutory audit of Bihar State AIDS Control Society in respect of "Bihar SACS - UN AGENCY" for the financial year 2014-15 and would like to bring to your notice the following observations for your consideration which needs early attention and necessary action. These observations are based on our audit of the financial records, vouchers and registers maintained at Patna office. We have applied such sample checks and other sampling methods for audit, which in our opinion were fit and reasonable considering the size and nature of activities of BSACS.

Re: Management Letter for the year 2014-15 for "BIHAR SACS-UN AGENCY"

To,
 The Project Director,
 Bihar State AIDS Control Society,
 SHFW Bhawan,
 Sheikhpura, Patna-800014

Dear Sir,

Date: 24.08.2015

HEAD OFFICE:
 602, LUV KUSH TOWER,
 EXHIBITION ROAD
 PATNA - 800 001
 Phone: 2320211/2320056 (O)
 Fax: 0612-2320056
 Email: ttcopatna@gmail.com

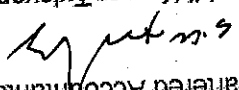
TODI TULSYAN & CO.
 CHARTERED ACCOUNTANTS

(iv) No physical verification of fixed assets was conducted after 21.10.2012.

(v) No Annual Maintenance Contract has been entered during the period.

We recommend to maintain fixed assets register scheme-wise with full details regarding their opening balances and closing balances and should be tallied with financial records. Further physical verification is to be conducted at reasonable interval of time to ascertain whether any addition/deletion in fixed assets required on the basis of condition and to ascertain the assets on which maintenance is necessary.

We are thankful to the management for their co-operation extended to us during our audit.

Thanking you,
 For TODI TULSYAN & Co.
 Chartered Accountants

 (Sushil Kumar Tulsyan),
 Partner



TODI TULSYAN & CO.
 CHARTERED ACCOUNTANTS

HEAD OFFICE:
 602, LUV KUSH TOWER,
 EXHIBITION ROAD
 PATNA - 800 001
 Phone: 2320211/2320056 (O)
 Fax: 0612-2320056
 Email: ttcopatna@gmail.com

VCCO

Bihar SACS - UN AGENCY

SIHFW/Bhawan Sheikhpura, Patna - 800014
National AIDS Control Project - Phase III

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Balance Sheet

For The Period From : 01-Apr-2014 To :31-Mar-2015

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.)
7,273,137.00	GENERAL FUND	01	6,023,920.00		CURRENT ASSETS, LOANS AND ADVANCES		
	CURRENT LIABILITIES AND PROVISIONS			7,274,509.00	CURRENT ASSETS	0301	4,858,625.00
1,372.00	CURRENT LIABILITIES	0501	455.00	0.00	LOANS AND ADVANCES	0401	1,165,750.00
<u>7,274,509.00</u>			<u>6,024,375.00</u>	<u>7,274,509.00</u>			<u>6,024,375.00</u>

For TODI TULSYAN & CO.
Chartered Accountants
Firm Regd. No. 002180C
Auditor
CA. Sushil Kumar Tulsyan
Partner (M. No. 0758999)



24 AUG 2015

R. P. R.
FC/MI/FO 27-8-15
Joint Director (Finance)
Bihar State AIDS Control Society
Sheikhpura, Patna

[Signature]
Project Director
Bihar State AIDS Control Society
Sheikhpura, Patna

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Opening grant in aid	7,273,137.00	7,286,621.00
Add: Received during the year	0.00	0.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(1,249,217.00)	13,484.00
Closing grant in aid	6,023,920.00	7,273,137.00

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Grand Total				



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

	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Particulars	4,858,625.00	7,274,509.00
Total	4,858,625.00	7,274,509.00

LOANS AND ADVANCES

Schedule 0401
Figures in Rupees

	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Particulars	1,165,750.00	0.00
Total	1,165,750.00	0.00

CURRENT LIABILITIES

Schedule 0501
Figures in Rupees

	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Particulars	455.00	1,372.00
Total	455.00	1,372.00



Bihar SACS - UN AGENCY

SIHFV Bhawan Sheikhpura, Patna - 800014

National AIDS Control Project - Phase III

Income And Expenditure Account

For The Period From : 01-Apr-2014 To :31-Mar-2015

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.)
0.00	Training and Workshops	08	1,673,773.00	0.00	Other Income	28	426,556.00
13,484.00	Operational Expenses	15	0.00	13,484.00	Grants utilised to the extent of revenue expenditure		1,249,217.00
<u>13,484.00</u>			<u>1,675,773.00</u>	<u>13,484.00</u>			<u>1,675,773.00</u>

Mr. TODI TULSYAN & CO.
Chartered Accountants
Firm Regd. No. 002180C

CA. Sushil Kumar Tulsyan
Partner (M. No. 075899)



124 AUG 2015

[Signature]
Joint Director (Finance)
Bihar State AIDS Control Society
Sheikhpura, Patna

[Signature]
Project Director
Bihar State AIDS Control Society
Sheikhpura, Patna

Other Income

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Particulars	426,556.00	0.00
Interest from Bank		
Total	426,556.00	0.00

Schedule 08

Training and Workshops

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Particulars	1,675,773.00	0.00
Total	1,675,773.00	0.00

Schedule 15

Operational Expenses

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Particulars	0.00	13,484.00
Total	0.00	13,484.00



Bihar SACS - UN AGENCY

SIHFW Bhawan Sheikhpura, Patna - 800014

National AIDS Control Project - Phase III

Receipt And Payment Account

For The Period From : 01-Apr-2014 To :31-Mar-2015

Receipts for the 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.)
5,910,100.00	Operating Balance:	30	7,274,509.00	0.00	LOANS AND ADVANCES	17	2,690,250.00
1,376,545.00	Balance with Bank	17	0.00	12,136.00	CURRENT LIABILITIES	32	22,467.00
0.00	LOANS AND ADVANCES	56	426,556.00	0.00	Training and Workshops	20	129,723.00
	Other Income		7,701,065.00	7,274,509.00	Closing Balance:	31	4,858,625.00
				7,286,645.00	Balance with Bank		7,701,065.00
7,286,645.00							

For TODI TULSYAN & CO.
Chartered Accountants
Firm Regd. No. 002180C
CA. Sushil Kumar Tulsyan
Partner (M. No. 0758899)

24 AUG 2015



[Signature]
Joint Director
Bihar State AIDS Control Society
Sheikhpura, Patna

[Signature]
Project Director
Bihar State AIDS Control Society
Sheikhpura, Patna

LOANS AND ADVANCES

	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Particulars	0.00	1,376,545.00
Total	0.00	1,376,545.00
Advance to NGOs		

Schedule 30

Balance with Bank

	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Particulars	7,274,509.00	5,910,100.00
Total	7,274,509.00	5,910,100.00
Bank 4		

Schedule 56

Other Income

	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Particulars	426,556.00	0.00
Total	426,556.00	0.00
Interest from Bank		



LOANS AND ADVANCES

Particulars	As at	As at
	31-Mar-15 (Rs.)	31-Mar-14 (Rs.)
Particulars	2,690,250.00	0.00
Advance to District Authorities	2,690,250.00	0.00
Total	2,690,250.00	0.00

CURRENT LIABILITIES

Particulars	As at	As at
	31-Mar-15 (Rs.)	31-Mar-14 (Rs.)
Particulars	1,348.00	0.00
TDS (Others)	21,119.00	12,136.00
Creditors Payable	22,467.00	12,136.00
Total	22,467.00	12,136.00

Schedule 20

Training and Workshops

Particulars	As at	As at
	31-Mar-15 (Rs.)	31-Mar-14 (Rs.)
Particulars	129,723.00	0.00
Training	129,723.00	0.00
Total	129,723.00	0.00



Balance with Bank

Schedule 31

Particulars	As at 31-Mar-15 (Rs)	As at 31-Mar-14 (Rs)
Bank 4	4,858,625.00	7,274,509.00
Total	4,858,625.00	7,274,509.00



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 2014-15 vide letter No. given below and opening Cash/Bank Balance Rs. 7,274,509.00 (and Current Liabilities of Rs. 1,372.00) and outstanding Advances for Rs. 0.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 426,556.00, a sum of Rs. 1,675,773.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 4,858,625.00 (and Current Liabilities of Rs. 455.00) and outstanding advances of Rs. 1,165,750.00, remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year.

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

Sl. No.	Sanction letter Number and Date	Amount
		0.00
Total		

Separate Sheet Annexed

For TODI TULSYAN & CO. Chartered Accountants
Firm Regd. No. 002180C
CA. Sushil Kumar Tulsyan (Chartered Accountant)
Partner (M. No. 075899)



Joint Director
Bihar State AIDS Control Society
Sheikhpura, Patna
31.8.15

Opening balance of Net Current Assets	Bank 4	7,274,509.00	7,274,509.00
	Opening balance of Net Current Liabilities	Amount (Rs.)	7,274,509.00
	TDS (Others)	1,372.00	1,372.00
	Utilisation of funds	Amount (Rs.)	1,372.00
	Training	1,675,773.00	1,675,773.00
	Bank Interest & Miscellaneous Receipts	Amount (Rs.)	1,675,773.00
	Interest from Bank	426,556.00	426,556.00
	Current Liabilities	426,556.00	426,556.00
	TDS (Others)	Amount (Rs.)	455.00
	Closing balance of Net Current Assets	455.00	455.00
	Bank 4	Amount (Rs.)	4,858,625.00
	Advance to District Authorities	1,165,750.00	1,165,750.00
		6,024,375.00	6,024,375.00