



### **AUDITOR'S REPORT**

1. We have examined the attached Balance Sheet "**SOUTH 24 PG NETWORK OF PEOPLE LIVING WITH HIV/AIDS**" (GENERAL SECTION) of Milan Pally, Kalibari Lane, P.O.&P.S: Sonarpur, Kolkata-700150, W.B. as at 31<sup>st</sup> March'2020 the related Income & Expenditure for the period from 01.04.2019 to 31.03.2020. Annexed thereto, and the Receipts & Payments Accounts for the year ended on 31<sup>st</sup> March'2020 which we have signed under reference to the report. These financial statements are the responsibility of the management of the Society. Our responsibility is to express an opinion on these financial statements based on our audit.

2. We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

3. We report that;

- We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- In our opinion, proper books of accounts have been kept by the society.
- The Balance Sheet and the Income & Expenditure accounts dealt with by this report are in agreement with the books of accounts.
- In our opinion and to the best of our information and according to the explanations given to us the said account together with the notes thereon, give a true and fair view in conformation with the accounting principles generally accepted in India.
  - In the case of Balance Sheet, of the state of affairs of the society as at 31<sup>st</sup> March 2020.
  - In case of Income & Expenditure Account of the Excess of Expenditure over Income for the year ended on that date.
  - In the case of the receipts & payments accounts of the receipts and payments for the year ended on that date.

Place: Kolkata  
Date: 28.09..2020

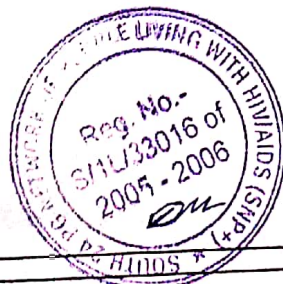


For, Gora & Co.  
Chartered Accountants

(G.C. Mukherjee)  
Membership Number : 017630

**SOUTH 24 PG NETWORK OF PEOPLE LIVING WITH HIV/AIDS**  
Milan Pally, Kalibari Lane, Post & P.O.: Sonarpur, Kolkata-700160  
Receipts & Payments Accounts  
For the Year Ended on 31 st. March 2020

| Receipts   | Amount       | Amount              | Payments  | Amount     | Amount              |
|--|--------------|---------------------|---|------------|---------------------|
| <b>Opening Balance:</b>  |              |                     | <b>Administration Expenses:</b>                     |            |                     |
| Cash at Bank(Axis Bank)  | 2,704.20     |                     | Printing & Stationary                               | 5,350.00   |                     |
| A/c no.915010041493810   |              |                     | General Meeting Expenses                            | 6,200.00   |                     |
| Cash at Bank (Axis Bank)   | 4,551.32     |                     | Contingency   | 6,850.00   |                     |
| A/c No. 259010100130042  |              |                     | Telephone Charges                                   | 4,580.00   |                     |
| Cash at Bank (Union Bank) (FCRA)   | 1,107.52     |                     | Audit Fees  | 5,200.00   |                     |
| A/c No. 548502010004163  |              |                     | Travelling and Conveyance                           | 17,570.00  |                     |
| Cash at Bank (Union Bank) (Help Desk)  | 3,947.51     |                     | Website Creating Exp.                               | 17,788.00  |                     |
| A/c No.548502010004095   |              |                     | Electricity bill Payment                            | 13,000.00  |                     |
| Cash at Bank ( SBI )   | 2,480.80     |                     | Bank Charges  | 433.12     |                     |
| A/c No.30377108071   |              |                     | Consultancy fees                                    | 25,949.00  | 102,900.12          |
| Cash at Bank ( UBI )   | 84,565.44    |                     |   |            |                     |
| A/c No. 0151013287804  |              |                     | <b>Expression of Interest for TB</b>                |            | 28,390.00           |
| Cash at Bank ( UBI )   |              |                     | <b>Nutritional Support from AWAAZ</b>               |            | 181,629.00          |
| A/c No. 0151010304565  | 8,018.25     |                     |   |            |                     |
| Cash at Bank   |              |                     | <b>Expenses made for THALI Programme</b>            |            |                     |
| A/c No.548502010018459   | 15,662.92    | 123,035.78          | Salary for THALI                                    | 199,500.00 |                     |
|  |              |                     | Travelling and Conveyance                           | 10,000.00  |                     |
|  |              |                     | Office Expenses                                     | 3851.00    | 213,351.00          |
|  |              |                     | <b>Expenses made for Health Screening Programme</b> | 57,600.00  | 57,600.00           |
| Donation   | 1,000.00     |                     |   |            |                     |
| Membership fees  | 23,240.00    | 24,240.00           | Loan to Deepshikha CSC                              |            | 10,000.00           |
| Bank Interest  |              | 8,072.99            |   |            |                     |
| Grant Received from CMOH for WAD Stall (South 24 Parganas)                           |              | 46,300.00           | <b>Deepshikha CSC</b>                               |            |                     |
| Grant Received from CMOH for WAD Stall (Diamond Harbour Health District)             |              | 19,000.00           | Human Resource                                      | 865,094.00 |                     |
| Grant Received from DAPCU for WAD Stall  |              | 49,000.00           | Programme Administrative Cost(PA)                   | 198,355.80 | 1,158,906.80        |
| From Ambulance Hire Charge   |              | 18,000.00           | Travel related cost(TRC)                            | 95,457.00  |                     |
| Grant Received from WHP (World Health Partner)                                       |              | 57,600.00           |   |            |                     |
| Grant received from CINI for THALI Programme   |              | 218,100.00          | <b>Expenses of HIV/TB Intensified Package</b>       |            |                     |
| Grant Received from CMOH for Implementation of HIV/TB Intensified Package            |              | 389,200.00          | Honarium for Link person & Co-ordinator             | 327,600.00 |                     |
| Grant Received from Awaaze   |              | 127,644.00          | Travels   | 60,000.00  |                     |
| Expression of Interest for TB Funded by Department of Health & Family welfare Samity |              | 21,429.00           | Contingency   | 1,600.00   | 389,200.00          |
| <b>Grant Received from NCPI+</b>   |              |                     | <b>Closing Balance:</b>                             |            |                     |
| Deepshikha CSC   | 1,149,079.00 |                     | Cash at Bank(Axis Bank)                             | 4,028.40   |                     |
| Jeebandeep CSC   | 1,181,736.00 | 2,310,815.00        | A/c no.915010041493810                              | 2,623.32   |                     |
|  |              |                     | Cash at Bank (Axis Bank)                            |            |                     |
|  |              |                     | A/c No. 259010100130042                             |            |                     |
|  |              |                     | Cash at Bank (Union Bank) (FCRA)                    | 4,252.75   |                     |
|  |              |                     | A/c No. 548502010004163                             |            |                     |
|  |              |                     | Cash at Bank (Union Bank) (Help Desk)               | 29,321.95  |                     |
|  |              |                     | A/c No.548502010004095                              |            |                     |
|  |              |                     | Cash at Bank ( SBI )                                | 2,433.80   |                     |
|  |              |                     | A/c No.30377108071                                  |            |                     |
|  |              |                     | Cash at Bank ( UBI )                                | 18,940.44  |                     |
|  |              |                     | A/c No. 0151013287804                               |            |                     |
|  |              |                     | Cash at Bank ( UBI )                                | 26,981.25  |                     |
|  |              |                     | A/c No. 0151010304565                               |            |                     |
|  |              |                     | Cash at Bank  | 15,073.92  |                     |
|  |              |                     | A/c No.548502010018459                              |            | 103,655.83          |
| <b>Total</b>   |              | <b>3,408,436.75</b> | <b>Total</b>  |            | <b>3,408,436.75</b> |



President

Secretary

Treasurer

South 24 PG Network of People  
Living with HIV/AIDS  
President / Secretary/ Treasurer



For, Gora & Co.  
Chartered Accountants

(G.C. Mukherjee)  
Membership Number : 017630

Date: 28-09-2020  
Place: KOLKATA



**GORA & CO.**  
**CHARTERED ACCOUNTANTS**

8/2, K. S. Roy Road, 2nd Floor,  
Room No. 2& 3, Kolkata - 700 051

**SOUTH 24 PG NETWORK OF PEOPLE LIVING WITH HIV/AIDS**  
Milan Pally, Kalibari Lane, Post & P.S.: Sonarpur, Kolkata-700160  
**Income & Expenditure Accounts**  
For the Year Ended on 31 st. March 2020

| Expenditure   | Amount     | Amount       | Income   | Amount       | Amount       |
|---|------------|--------------|--|--------------|--------------|
| <b>Administration Expenses:</b>                     |            |              | <b>General Section:</b>  |              |              |
| Printing & Stationary                               | 5,350.00   |              | Donation   | 1,000.00     |              |
| General Meeting Expenses                            | 6,200.00   |              | Membership fees  | 23,240.00    | 24,240.00    |
| Contingency   | 6,850.00   |              |  |              |              |
| Telephone Charges                                   | 4,560.00   |              |  |              |              |
| Audit Fees  | 5,200.00   |              | Bank Interest  | 6,072.00     | 6,072.00     |
| Travelling and Conveyance                           | 17,570.00  |              |  |              |              |
| Website Creating Exp.                               | 17,788.00  |              | Grant Received from CMOH for WAD Stall (South 24 Parganas)                           |              | 45,300.00    |
| Electricity bill Payment                            | 13,000.00  |              |  |              |              |
| Bank Charges  | 433.12     |              | Grant Received from CMOH for WAD Stall (Diamond Harbour Health District)             |              | 19,000.00    |
| Consultancy fees                                    | 25,949.00  | 102,900.12   | Grant Received from DAPCU for WAD Stall  |              | 49,000.00    |
| <b>Expression of Interest for TB</b>                |            | 21,429.00    | From Ambulance Hire Charge   |              | 18,000.00    |
| <b>Nutritional Support from AWAAZ</b>               |            | 181,629.00   | Grant Received from WHP (World Health Partner)                                       |              | 57,600.00    |
| <b>Expenses made for THALI Programme</b>            |            |              | Grant received from CINI for THALI Programme   |              | 216,100.00   |
| Salary for THALI                                    | 199,500.00 |              | Grant Received from CMOH for Implementation of HIV/TB Intensified Package            |              | 329,200.00   |
| Travelling and Conveyance                           | 10,000.00  |              | Grant Received from Awaaze   |              | 127,644.00   |
| Meeting purpose Expenses & office expenses          | 3851.00    | 213,351.00   |  |              |              |
| <b>Expenses made for Health Screening Programme</b> |            |              | Expression of Interest for TB Funded by Department of Health & Family welfare Samity |              | 21,429.00    |
|   | 57,600.00  | 57,600.00    |  |              |              |
| <b>Loan to Deepshikha CSC</b>                       |            | 10,000.00    | Grant Received from NCPI+  |              |              |
| <b>Deepshikha CSC</b>                               |            |              | Deepshikha CSC   | 1,149,079.00 |              |
| Human Resource                                      | 865,094.00 |              | Jeebandeep CSC   | 1,161,736.00 | 2,310,815.00 |
| Programme Administrative Cost(PA)                   | 198,355.80 |              |  |              |              |
| Travel related cost(TRC)                            | 95,457.00  | 1,158,906.80 |  |              |              |
| <b>Jeebandeep CSC</b>                               |            |              |  |              |              |
| Human Resource                                      | 872,741.00 |              |  |              |              |
| Programme Administrative Cost(PA)                   | 203,475.00 |              |  |              |              |
| Travel related cost(TRC)                            | 88,588.00  | 1,164,804.00 |  |              |              |
| <b>Expenses of HIV/TB Intensified Package</b>       |            |              |  |              |              |
| Honarium for Link person & Co-ordinator             | 327,600.00 |              |  |              |              |
| Travels   | 60,000.00  |              |  |              |              |
| Contingency   | 1,600.00   | 389,200.00   |  |              |              |
| <b>Depreciation</b>                                 |            | 22171.46     | Excess of Expenditure over Income  |              | 36,591.38    |
| <b>Total</b>  |            | 3,321,991.38 | <b>Total</b>   |              | 3,321,991.38 |

South 24 PG Network of People  
Living with HIV/AIDS

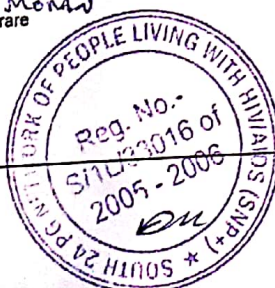
*DM*  
President

Secretary

*R. Mondal*  
Treasurer

President / Secretary/ Treasurer

Date: 28-09-2020  
Place: KOLKATA



For, Gora & Co.  
Chartered Accountants

*(G.C. Mukherjee)*  
Membership Number : 017630

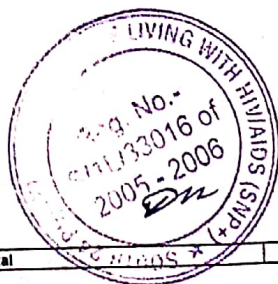
**GORA & CO.**  
**CHARTERED ACCOUNTANTS**

8/2, K. S. Roy Road, 2nd Floor,  
Room No. 2& 3, Kolkata - 700 001

**SOUTH 24 PG NETWORK OF PEOPLE LIVING WITH HIV/AIDS**  
Milan Pally, Kalibari Lane, Post & P.S.: Sonarpur, Kolkata-700150

Balance Sheet  
For the Year Ended on 31 st. March 2020

| Liabilities                             |  | Amount       | Amount              | Assets                           |  | Amount     | Amount              |
|---|--|--------------|---------------------|----------------------------------|--|------------|---------------------|
| General Fund:                           |  | 1,195,528.38 |                     | Land :                           |  |            | 1,160,675.00        |
| As Per Last A/c                         |  | 36,591.38    |                     | During This Year                 |  |            | 60,000.00           |
| Less: Excess of Expenditure over Income |  |              | 1,158,937.00        | Security deposit for Office Rent |  |            |                     |
|   |  |              |                     | For Jeetandeep CSC:              |  |            |                     |
|   |  |              |                     | Furniture:                       |  | 7,737.12   |                     |
|   |  |              |                     | As per last A/c                  |  | 773.71     | 6,963.41            |
|   |  |              |                     | Less: Depreciation               |  |            |                     |
|   |  |              |                     | Computer:                        |  | 7,845.66   |                     |
|   |  |              |                     | As per last A/c                  |  | 784.57     | 7,061.09            |
|   |  |              |                     | Less: Depreciation               |  |            |                     |
| Capital Donation:                       |  | 340,528.00   |                     | DVD:                             |  | 1,148.15   |                     |
| As per last A/c                         |  | 24,240.00    |                     | As per last A/c                  |  | 114.62     | 1,031.54            |
| During This Year                        |  |              | 364,768.00          | Less: Depreciation               |  |            |                     |
|   |  |              |                     | Plastic Chair:                   |  | 3,438.45   |                     |
|   |  |              |                     | As per last A/c                  |  | 343.85     | 3,094.61            |
|   |  |              |                     | Less: Depreciation               |  |            |                     |
|   |  |              |                     | TV:                              |  | 6,199.74   |                     |
|   |  |              |                     | As per last A/c                  |  | 619.97     | 5,579.77            |
|   |  |              |                     | Less: Depreciation               |  |            |                     |
|   |  |              |                     | Computer Table:                  |  | 2,365.20   |                     |
|   |  |              |                     | As per last A/c                  |  | 236.52     | 2,128.68            |
|   |  |              |                     | Less: Depreciation               |  |            |                     |
|   |  |              |                     | Computer and UPS:                |  | 17,139.60  |                     |
|   |  |              |                     | As per last A/c                  |  | 1,713.96   | 15,425.64           |
|   |  |              |                     | Less: Depreciation               |  |            |                     |
|   |  |              |                     | Data Card:                       |  | 1,053.00   |                     |
|   |  |              |                     | As per last A/c                  |  | 105.30     | 947.70              |
|   |  |              |                     | Less: Depreciation               |  |            |                     |
|   |  |              |                     | Digital Camera:                  |  | 3,129.84   |                     |
|   |  |              |                     | As per last A/c                  |  | 312.98     | 2,816.86            |
|   |  |              |                     | Less: Depreciation               |  |            |                     |
|   |  |              |                     | Printer:                         |  | 5,786.64   |                     |
|   |  |              |                     | As per last A/c                  |  | 578.66     | 5,207.98            |
|   |  |              |                     | Less: Depreciation               |  |            |                     |
|   |  |              |                     | Revolving Chair:                 |  | 2,704.59   |                     |
|   |  |              |                     | As per last A/c                  |  | 270.46     | 2,434.13            |
|   |  |              |                     | Less: Depreciation               |  |            |                     |
|   |  |              |                     | Weight Scale                     |  | 699.84     |                     |
|   |  |              |                     | As per last A/c                  |  | 69.98      | 629.86              |
|   |  |              |                     | Less: Depreciation               |  |            |                     |
|   |  |              |                     | For SNP+                         |  |            |                     |
|   |  |              |                     | Ambulance:                       |  | 113,044.41 |                     |
|   |  |              |                     | As per last A/c                  |  | 11,304.44  | 101,739.97          |
|   |  |              |                     | Less: Depreciation               |  |            |                     |
|   |  |              |                     | Deep Shikha CSC:                 |  |            |                     |
|   |  |              |                     | Book Self:                       |  | 3,061.80   |                     |
|   |  |              |                     | As per last A/c                  |  | 306.18     | 2,755.62            |
|   |  |              |                     | Less: Depreciation               |  |            |                     |
|   |  |              |                     | Weight Machine:                  |  | 816.48     |                     |
|   |  |              |                     | As per last A/c                  |  | 81.65      | 734.83              |
|   |  |              |                     | Less: Depreciation               |  |            |                     |
|   |  |              |                     | DVD:                             |  | 1,531.00   |                     |
|   |  |              |                     | As per last A/c                  |  | 170.00     | 1,361.00            |
|   |  |              |                     | Less: Depreciation               |  |            |                     |
|   |  |              |                     | LED TV (Samsung) 20H4003:        |  | 7,290.00   |                     |
|   |  |              |                     | As per last A/c                  |  | 729.00     | 6,561.00            |
|   |  |              |                     | Less: Depreciation               |  |            |                     |
|   |  |              |                     | Plastic Chair Without Arm:       |  | 5,759.10   |                     |
|   |  |              |                     | As per last A/c                  |  | 575.91     | 5,183.19            |
|   |  |              |                     | Less: Depreciation               |  |            |                     |
| <b>Total</b>                            |  |              | <b>1,523,705.00</b> | <b>Total</b>                     |  |            | <b>1,392,331.86</b> |



South 24 PG Network of People  
Living with HIV/AIDS

President

Secretary

Treasurer

President / Secretary/ Treasurer



For, Gora & Co.  
Chartered Accountants

(G.C. Mukherjee)  
Membership Number : 017630

Date: 28-09-2020  
Place: KOLKATA



**SOUTH 24 PG NETWORK OF PEOPLE LIVING WITH HIV/AIDS**  
Milan Pally, Kallbari Lane, Post & P.S.: Sonarpur, Kolkata-700160  
**Balance Sheet**

For the Year Ended on 31 st. March 2019

| Liabilities  |  | Amount | Amount              | Assets                                |  | Amount    | Amount              |
|--------------|--|--------|---------------------|---------------------------------------|--|-----------|---------------------|
| b/f          |  |        | 1,523,705.00        | b/f                                   |  |           | 1,392,331.86        |
|              |  |        |                     | <b>Computer:</b>                      |  | 18,877.86 |                     |
|              |  |        |                     | As per last A/c                       |  | 1,887.79  | 16,990.07           |
|              |  |        |                     | Less: Depreciation                    |  |           |                     |
|              |  |        |                     | <b>Computer Table:</b>                |  | 1,822.50  |                     |
|              |  |        |                     | As per last A/c                       |  | 182.25    | 1,640.25            |
|              |  |        |                     | Less: Depreciation                    |  |           |                     |
|              |  |        |                     | <b>Mobile:</b>                        |  | 838.35    |                     |
|              |  |        |                     | As per last A/c                       |  | 83.84     | 754.52              |
|              |  |        |                     | Less: Depreciation                    |  |           |                     |
|              |  |        |                     | <b>Nil Kamal Stool:</b>               |  | 801.90    |                     |
|              |  |        |                     | As per last A/c                       |  | 80.19     | 721.71              |
|              |  |        |                     | Less: Depreciation                    |  |           |                     |
|              |  |        |                     | <b>Office Table:</b>                  |  | 1,968.30  |                     |
|              |  |        |                     | As per last A/c                       |  | 196.83    | 1,771.47            |
|              |  |        |                     | Less: Depreciation                    |  |           |                     |
|              |  |        |                     | <b>Steel Almirah:</b>                 |  | 4,738.50  |                     |
|              |  |        |                     | As per last A/c                       |  | 473.85    | 4,264.65            |
|              |  |        |                     | Less: Depreciation                    |  |           |                     |
|              |  |        |                     | <b>Steel Rack:</b>                    |  | 1,749.60  |                     |
|              |  |        |                     | As per last A/c                       |  | 174.96    | 1,574.64            |
|              |  |        |                     | Less: Depreciation                    |  |           |                     |
|              |  |        |                     | <b>Closing Balance:</b>               |  |           |                     |
|              |  |        |                     | Cash at Bank(Axis Bank)               |  | 4,028.40  |                     |
|              |  |        |                     | A/c no.915010041493810                |  | 2,623.32  |                     |
|              |  |        |                     | Cash at Bank (Axis Bank)              |  |           |                     |
|              |  |        |                     | A/c No. 259010100130042               |  | 4,252.75  |                     |
|              |  |        |                     | Cash at Bank (Union Bank) (FCRA)      |  |           |                     |
|              |  |        |                     | A/c No. 548502010004163               |  | 29,321.95 |                     |
|              |  |        |                     | Cash at Bank (Union Bank) (Help Desk) |  |           |                     |
|              |  |        |                     | A/c No.548502010004095                |  | 2,433.80  |                     |
|              |  |        |                     | Cash at Bank ( SBI )                  |  |           |                     |
|              |  |        |                     | A/c No.30377108071                    |  | 18,940.44 |                     |
|              |  |        |                     | Cash at Bank ( UBI )                  |  |           |                     |
|              |  |        |                     | A/c No. 0151013287804                 |  | 26,981.25 |                     |
|              |  |        |                     | Cash at Bank ( UBI )                  |  |           |                     |
|              |  |        |                     | A/c No. 0151010304565                 |  | 15,073.92 |                     |
|              |  |        |                     | Cash at Bank                          |  |           | 103,655.83          |
|              |  |        |                     | A/c No.548502010018459                |  |           |                     |
| <b>Total</b> |  |        | <b>1,523,705.00</b> | <b>Total</b>                          |  |           | <b>1,523,705.00</b> |

South 24 PG Network of People  
Living with HIV/AIDS

*On*  
President

Secretary

*R. Mondal*  
Treasurer

President / Secretary/ Treasurer



For, Gora & Co.  
Chartered Accountants  
*G.C. Mukherjee*  
(G.C. Mukherjee)  
Membership Number : 017630

Date: 28-09-2020  
Place: KOLKATA

