



The Project Director,
Kerala State Aids Control Society
IPP Building, Red Cross Road,
Thiruvananthapuram – 695 035

Re: Management letter for the Statutory Audit of the Society of TI Pool, GF
RCC-II, GF RCC-IV, and New DBS NACP-IV Fund as on 31.03.2016

Sir,

In connection with our audit of the financial statements for the year ended 31st March, 2016, we familiarized ourselves with Project documents and the internal guidelines/ circulars applicable during the period under audit. We also reviewed the business of the Project and evaluated the accounting systems and related internal controls of the Projects in order to plan and perform our audit.

This letter to Project Management includes observations noted during the course of our audit examination in the following area:

- Matters having a significant impact on the implementation of the Project
- Opportunities for strengthening financial records, systems and controls, together with recommendations for improvement
- Status of maintenance of Project books and records
- Accuracy of Project financial statements
- Status of prior audit recommendations

We have conducted the audit of the society in accordance with standard on auditing issued by the institute of Chartered Accountant of India. Those standards required that the plan and performance of audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on test basis, evidence supporting the amounts, review of internal controls and disclosures in the financial statement and also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation.

We believe that our audit provides a reasonable basis for our opinion and the issues which comes forth during the audit which raises our reasonable opinion for the comments in the audit report though not effecting the true and fair view of the transaction of the society and the depiction in the statement of expenditure are stated below:-

1. Executive Committee Meeting

According to the Clause XII of Bye- laws of the Society, the Executive Committee shall meet once in every 2 months or more if necessary. But during 2015-16, the Executive Committee has met only twice i.e. on



03.08.2015 (27th Executive Committee Meeting) and on 19.02.2016 (28th Executive Committee Meeting). Further, in compliance of Statutory Audit for the Financial Year 2014-15, it was stated that the said committee is conducting such meetings once in every 3 months or more if. Moreover, no amendment in the Bye- laws of the society has been made in this regard.

2. Governing Body Meeting

According to the Clause V of Bye- laws of the Society, the Governing Body of the Society shall meet twice in a year or more, if necessary, but during 2015-16, no meeting of Governing Body was held.

3. Income Tax Return

It was observed that during AY 2012-13, an amount of Rs. 4,929/- was deducted as tax by State Bank of Travancore on interest income but in the return filed for the same Assessment year, the unit has not claimed the same as refund as the unit is granted with exemption U/S 12A of the Income Tax Act' 1961.

4. Pending recovery from Sri Ajay Kumar S. (Case ref.- S. B. Press)

An amount of Rs. 13,24,520/- is still pending to be recovered from Mr. Ajay Kumar S. who served as Program Officer (IEC) on deputation at KSACS from 10.10.2005 to 06.10.2007 and by his actions, society had to bear loss to this extent after settling the case by onetime settlement for Rs. 20 lacs by High Court of Kerala. In this respect, after several communications made between parties, High Court of Kerala on 05.04.2016 had ordered [WP(C) No. 13431/2016(D)] an interim stay of recovery for 2 months. It was found that neither communication was made nor recovery proceedings initiated after completion of stay period on 04.06.2016.

5. Fund Wise Observations

Following are the details of prior period expenditures included in current year's accounts:-

Date of booking	Period of Expenditure	Booked under	Particulars	Amount (Rs.)
18.06.15	March'15	IEC (2107)	Telecast of commercial advertisement	2,41,856/-
26.09.15	08.03.14 to 22.03.14	IEC (2107)	Spot advertisement in Radio Mirchi	39,438/-
26.09.15	08.03.14 to 22.03.14	IEC (2107)	Spot advertisement in radio club FM	46,011/-
16.04.15	March'15	Salary (2118)	Salary of BTV Drivers	10,000/-



05.05.15	01.03.15 to 22.03.15	Salary (2118)	Salary & Allowances of KSACS staff	13,188/-
30.04.15	March'15	Office Administration Cost (2165)	Salary of Office assistant	3,000/-
19.06.15	October'14	Equipment Maintenance (2120)	Repairing of AC at KSACS including materials	65,331/-
28.09.15	March'15	Miscellaneous Expenses (2129)	Operational exp. Of DAPCU, KZKD	2,778/-
18.06.15	March'15	Printing & Stationery (2130)	FSMA charges of Xerox machine	2,267/-
11.08.15	23.05.15	Equipment (Other) (2204)	Supply of weighing machine for STI centre	1,150/-

- Rs. 17,500/- has been reimbursed to District Supervisor (ICTC, Kozhikode) for fuel expenses for the month from June, 2015 to December, 2015. The said expenditure has been booked under the head Salary (GL code- 2118) instead of vehicle maintenance (GL code- 2122).
- Following are the details of prior period expenditures included in current year's books-

Date of booking	Period of Expenditure	Booked under	Particulars	Amount (Rs.)
20.05.15	March'15	Salary (2118)	Salary of ICTC staff	2,88,231/-
20.05.15	March'15	Salary (2118)	Salary of ICTC supervisor	1,206/-
22.06.15	February'15	Vehicle Maintenance (2122)	Running Cost	11,145/-
20.05.15	March'15	Salary (2118)	Salary of ICTC Counselors	5,872/-
20.05.15	March'15	Salary (2118)	Salary of ICTC drivers	2,258/-

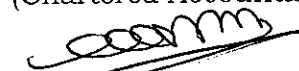
The matter contained in this management letter are intended solely for the information of Project Management, for such timely consideration and action as Project management may deem appropriate.



We wish to take this opportunity to thank Project Director and other Project Management Officials for the courtesies and cooperation extended to our audit team.

Thanking you,

Yours truly,
For Roy Ghosh & Associates
(Chartered Accountants)



(S. Roy, Partner)

Tuesday, November 08, 2016



STATUTORY AUDIT REPORT
AND
ANNUAL ACCOUNTS

KERALA STATE AIDS CONTROL SOCIETY
FOR THE YEAR ENDED 31ST MARCH 2016

M/S ROY GHOSH AND ASSOCIATES
CHARTERED ACCOUNTANTS
545/GT ROAD, (SOUTH)
4TH FLOOR, ROOM NO. 10, HOWRAH
WEST BENGAL -711 101



Auditors' Report on Financial Statements

We have audited the accompanying Financial Statements of Kerala State AIDS Control Society, Thiruvananthapuram (New DBS for NACP IV) as at 31st March, 2016 which comprises the Balance Sheet, Income and Expenditure Accounts and Receipts and Payments Accounts for the period ended on that date.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and presentation of these financial statements that give a true and fair view. This responsibility includes the design, implementation and maintenance of adequate accounting records for safeguarding of the assets of the Society and for preventing and detecting fraud and other irregularities; selection and application of appropriate accounting policies; making adjustments 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 fair presentation of financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the 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 whether due to fraud or error.

An audit involves performing procedures to obtain audit evidence about the amounts and 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 control and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion:

In our opinion, as shown by books of Fund, and to the best of our information and according to the explanation given to us, we have obtained all the information and



explanations which to the best of our knowledge and were necessary for the purpose of our audit.

- a) The Balance Sheet, read with the notes thereon is a full and fair Balance Sheet, containing all the necessary particulars, is properly drawn up so as to exhibit a true and fair view of the state of affairs of the Society as at 31st March, 2016 is in conformity with accounting principles generally accepted in India;
- b) Income and Expenditure Account, consisting of fund relating to **New DBS for NACP IV**, for the period ended 31st March, 2016 is in conformity with accounting principles generally accepted in India;

Report on Other Regulatory Requirements:

- a) We have obtained all the information and explanations, which to the best of our knowledge and belief, were necessary for the purposes of the audit and have found them to be satisfactory.
- b) The transactions of the Society, which have come to our notice, have been within the powers of the Society.

Trivundrum,
08.11.2016

For Roy Ghosh & Associates
(Chartered Accountants)
FRN: 320094E


(S. Roy, Partner)
M. No. 053959

Balance Sheet

For The Period From : 01-Apr-2015 To:31-Mar-2016

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.)
16,966,104.87	GENERAL FUND	01	(2,232,331.13)	30,439,213.00	FIXED ASSETS	02	30,975,973.00
	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS, LOANS AND ADVANCES		
2,846,362.00	CURRENT LIABILITIES	0501	2,588,647.00	102,213.87	CURRENT ASSETS	0301	960,060.87
30,439,213.00	FIXED ASSET FUND		30,975,973.00	19,710,253.00	LOANS AND ADVANCES	0401	7,396,255.00
0.00	Funds from Other Sources	03	8,000,000.00				
50,251,679.87			39,332,288.87	50,251,679.87			39,332,288.87

For ROY GHOSH & ASSOCIATES
(Chartered Accountants)

Auditor

Partner

FC/EM/FO

Project Director

Project Director

Kerala State AIDS Control Society
Thiruvananthapuram-35

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Opening grant in aid	16,966,104.87	19,581,621.87
Add: Received during the year		
Grant from NACO to SACS	77,199,000.00	79,745,000.00
Recovery/Deduction of Grants	(29,700,000.00)	1,207,076.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(66,160,676.00)	80,855,282.00
Grants utilised to the extent of fixed asset expenditure	(536,760.00)	298,159.00
Closing grant in aid	2,232,331.13	16,966,104.87



Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipments (2203)	3,619,040.00	0.00	0.00	3,619,040.00
Equipment (Other) (2204)	342,865.00	13,606.00	0.00	356,471.00
Furniture, Fixtures & Supplies (2202)	1,137,607.00	0.00	0.00	1,137,607.00
NACPIII Blood Bank Equipments (2403)	15,980,151.00	0.00	0.00	15,980,151.00
NACPIII Civil Works (2401)	2,651,138.00	0.00	0.00	2,651,138.00
NACPIII Equipment (Other) (2404)	56,058.00	0.00	0.00	56,058.00
NACPIII Furniture, Fixtures & Supplies (2402)	3,717,097.00	0.00	0.00	3,717,097.00
NACPIII Office Equipment (2406)	672,594.00	0.00	0.00	672,594.00
NACPIII Vehicles (2405)	779,319.00	0.00	0.00	779,319.00
Office Equipment (2206)	1,483,344.00	523,154.00	0.00	2,006,498.00
Grand Total	30,439,213.00	536,760.00	0.00	30,975,973.00



Funds from Other Sources

Schedule 03

Figures in Rupees

Particulars	Opening Balance	Grant Recieved	Grant Utilised/ Refunded	Closing Balance
KSBTC - STATE FUND (13)	0.00	14,300,000.00	6,300,000.00	8,000,000.00
Grand Total	0.00	14,300,000.00	6,300,000.00	8,000,000.00



CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
NEW DBS Bank Code	960,060.87	102,213.87
Total	960,060.87	102,213.87

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Advance to Others	6,709,775.00	6,495,422.00
Advance to District Authorities	640,788.00	698,139.00
Advance to District Hospitals	4,338.00	4,338.00
Security Deposit (Paid)	41,354.00	41,354.00
Inter Unit Fund Transfer	0.00	12,471,000.00
Total	7,396,255.00	19,710,253.00



CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

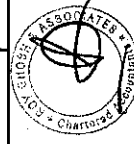
Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
NACPIII Security / Earnest Deposit (Received)	1,173,554.00	1,266,142.00
Security / Earnest Deposit (Received)	1,415,093.00	1,580,220.00
Total	2,588,647.00	2,846,362.00



Income And Expenditure Account

For The Period From : 01-Apr-2015 To :31-Mar-2016

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.)
19,766,754.00	IEC		10,158,065.00	1,121,069.00	Other Income	28	1,646,617.00
102,091.00	Monitoring & Evaluation (SIMS)		0.00	80,855,282.00	Grants utilised to the extent of revenue expenditure		66,160,676.00
2,551,165.00	Kits and Other Lab Supplies	06	1,492,579.00				
5,968,135.00	Training and Workshops	08	4,289,042.00				
1,119,308.00	Operational and Other Research	12	159,849.00				
38,876,843.00	Salary (Pay and Allowances)	13	41,257,814.00				
1,535,159.00	Maintenance Costs	14	926,119.00				
12,056,896.00	Operational Expenses	15	9,523,825.00				
81,976,351.00			67,807,293.00	81,976,351.00			67,807,293.00



Other Income

Schedule 28

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Sale of Bid/Tender Documents	2,000.00	28,000.00
Other Receipts	927,077.00	19,162.00
Interest from Bank	717,540.00	1,073,907.00
Total	1,646,617.00	1,121,069.00

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
HIV Kits	0.00	141,413.00
Other Lab. Supplies	20,465.00	337,190.00
Consumable Items	1,472,114.00	2,072,562.00
Total	1,492,579.00	2,551,165.00



Training and Workshops

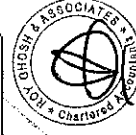
Schedule 08

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Training	1,918,540.00	2,768,101.00
Campaigns	2,370,502.00	3,200,034.00
Total	4,289,042.00	5,968,135.00

Operational and Other Research

Schedule 12

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Research & Development	153,459.00	983,911.00
Policy & Other Studies	6,390.00	135,397.00
Total	159,849.00	1,119,308.00



Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Salary	39,545,254.00	37,415,403.00
Leave Salary & Pension Contributions	1,707,560.00	1,452,418.00
Medical Expenses	5,000.00	9,022.00
Total	41,257,814.00	38,876,843.00

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Equipment Maintenance	262,361.00	122,602.00
Building Maintenance	112,884.00	196,574.00
Vehicle Maintenance	550,874.00	1,215,983.00
Total	926,119.00	1,535,159.00



Operational Expenses

Schedule 15

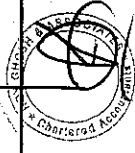
Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Travelling Expenses	770,238.00	1,698,109.00
Telephone/Communication Expenses	503,758.00	462,786.00
Miscellaneous Expenses	3,897,826.00	5,219,745.00
Printing & Stationery	110,538.00	225,941.00
Advertisement (Other than IEC)	78,115.00	235,275.00
Water and Electricity Charges	933,550.00	894,048.00
Audit Fees	633,800.00	381,800.00
Legal Expenses	84,000.00	64,500.00
Postage/Courier	93,537.00	136,902.00
Quality Assessment	240,176.00	321,948.00
Other Administration Cost	75,236.00	99,473.00
Contractual Services - Companies	1,411,463.00	1,691,574.00
Contingency	691,588.00	624,795.00
Total	9,523,825.00	12,056,896.00



Receipt And Payment Account

For The Period From : 01-Apr-2015 To :31-Mar-2016

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:			40,541,734.00	LOANS AND ADVANCES	17	12,108,534.00
	Cash in hand		0.00	0.00	GENERAL FUND	13	29,700,000.00
20,159,658.87	Balance with Bank	30	102,213.87	66,904.00	FIXED ASSETS	16	536,760.00
571.00	LOANS AND ADVANCES	17	12,471,000.00	3,207,188.00	CURRENT LIABILITIES	32	3,999,398.00
79,745,000.00	GENERAL FUND	29	77,199,000.00	1,757,814.00	Kits and Other Lab Supplies	18	1,409,731.00
0.00	Funds from Other Sources	31	8,000,000.00	675,367.00	Training and Workshops	20	785,131.00
351,695.00	CURRENT LIABILITIES	32	0.00	841,652.00	Operational and Other Research	24	159,269.00
1,115,233.00	Other Income	56	1,519,764.00	34,758,002.00	Salary (Pay and Allowances)	25	36,513,108.00
<u>101,372,157.87</u>			<u>99,291,977.87</u>	646,814.00	Maintenance Costs	26	460,927.00
				6,365,899.00	Operational Expenses	27	5,415,656.00
				12,348,861.00	IEC		7,243,403.00
				59,709.00	Monitoring & Evaluation (SIMS)		0.00
					Closing Balance:		
				0.00	Cash in hand		0.00
				102,213.87	Balance with Bank	31	960,060.87
				<u>101,372,157.87</u>			<u>99,291,977.87</u>



LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Security Deposit (Paid)	0.00	571.00
Inter Unit Fund Transfer	12,471,000.00	0.00
Total	12,471,000.00	571.00

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Grant from NACO to SACS	77,199,000.00	79,745,000.00
Total	77,199,000.00	79,745,000.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
NEW DBS Bank Code	102,213.87	20,159,658.87
Total	102,213.87	20,159,658.87



Funds from Other Sources

Schedule 31

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Funds from Other Sources	8,000,000.00	0.00
Total	8,000,000.00	0.00

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Security / Earnest Deposit (Received)	0.00	351,695.00
Total	0.00	351,695.00

Other Income

Schedule 56

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Sale of Bid/Tender Documents	2,000.00	28,000.00
Other Receipts	927,077.00	19,162.00
Interest from Bank	590,687.00	1,068,071.00
Total	1,519,764.00	1,115,233.00



LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Advance to Others	8,348,522.00	21,209,836.00
✓ Advance to Staff	1,474,343.00	2,385,694.00
Advance to District Authorities	2,285,669.00	4,192,649.00
Advance to District Hospitals	0.00	282,555.00
Inter Unit Fund Transfer	0.00	12,471,000.00
Total	12,108,534.00	40,541,734.00

GENERAL FUND

Schedule 13

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Recovery/Deduction of Grants	29,700,000.00	0.00
Total	29,700,000.00	0.00



FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Furniture, Fixtures & Supplies	0.00	40,954.00
Equipment (Other)	13,606.00	0.00
Office Equipment	523,154.00	25,950.00
Total	536,760.00	66,904.00

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
General Provident Fund	2,611,347.00	2,149,425.00
Group Insurance Scheme	148,510.00	210,154.00
TDS (Salary)	859,806.00	718,205.00
Security / Earnest Deposit (Received)	165,127.00	0.00
TDS (Others)	0.00	1,027.00
Other Recoveries	122,020.00	111,332.00
NACP/III Security / Earnest Deposit (Received)	92,588.00	17,045.00
Total	3,999,398.00	3,207,188.00



Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Other Lab. Supplies	0.00	199,440.00
Consumable Items	1,409,731.00	1,558,374.00
Total	1,409,731.00	1,757,814.00

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Training	785,131.00	675,367.00
Total	785,131.00	675,367.00

Operational and Other Research

Schedule 24

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Research & Development	152,879.00	759,099.00
Policy & Other Studies	6,390.00	82,553.00
Total	159,269.00	841,652.00



Salary (Pay and Allowances)

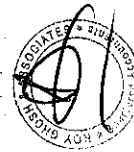
Schedule 25

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Salary	35,106,771.00	33,296,562.00
Leave Salary & Pension Contributions	1,401,337.00	1,452,418.00
Medical Expenses	5,000.00	9,022.00
Total	36,513,108.00	34,758,002.00

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Equipment Maintenance	262,361.00	122,602.00
Building Maintenance	112,884.00	196,574.00
Vehicle Maintenance	85,682.00	327,638.00
Total	460,927.00	646,814.00



Operational Expenses

Schedule 27

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Travelling Expenses	767,348.00	1,691,379.00
Telephone/Communication Expenses	475,667.00	424,827.00
Miscellaneous Expenses	597,942.00	426,238.00
Printing & Stationery	98,032.00	214,651.00
Advertisement (Other than IEC)	78,115.00	235,275.00
Water and Electricity Charges	933,550.00	876,398.00
Audit Fees	633,800.00	381,800.00
Legal Expenses	84,000.00	64,500.00
Postage/Courier	93,537.00	136,902.00
Quality Assessment	184,687.00	161,728.00
Other Administration Cost	57,515.00	60,627.00
Contractual Services - Companies	1,411,463.00	1,691,574.00
Total	5,415,656.00	6,365,899.00

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
NEW DBS Bank Code	960,060.87	102,213.87
Total	960,060.87	102,213.87





Kerala SACS - NEW DBS FOR NACPIV

IPP Building, Red Cross Road , Thiruvananthapuram - 695037

National AIDS Control Project - Phase III

Utilisation Certificate

Certified that an amount of Rs.77,199,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year 2015-16 vide letter No. given below and opening Cash/Bank Balance Rs. 102,213.87 (and Current Liabilities of Rs.2,846,362.00)and outstanding Advances for Rs. 19,710,253.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 1,646,617.00. a sum of Rs. 68,344,053.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 960,060.87 (and Current Liabilities of Rs. 10,588,647.00)and outstanding advances of Rs.7,396,255.00. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year . **Deducted Fund Rs. 29,700,000.00**

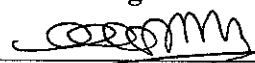
Sl. No.	Sanction letter Number and Date	Amount
1	T. 11017 1 2015-16 NACO (F) . 21.05.15	36,543,000.00
2	T. 11017 1 2015-16 NACO (F) . 16.09.15	20,369,000.00
3	T. 11017 11 2015-16 NACO (F) . 11.12.15	5,075,000.00
4	T. 11017 11 2015-16 NACO (F) . 29.01.16	15,212,000.00
	Total	77,199,000.00

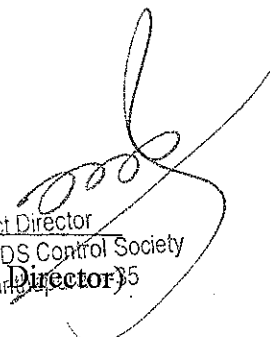
2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

For ROY GHOSH & ASSOCIATES
(Chartered Accountants)
Countersigned


Partner
(Chartered Accountant)


Project Director
Kerala State AIDS Control Society
(Thiruvananthapuram)

Opening balance of Net Current Assets	Amount (Rs.)
NEW DBS Bank Code	102,213.87
Advance to Others	6,495,422.00
Advance to District Authorities	698,139.00
Advance to District Hospitals	4,338.00
Security Deposit (Paid)	41,354.00
Inter Unit Fund Transfer	12,471,000.00
	19,812,466.87
Opening balance of Net Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	1,580,220.00
NACPIII Security / Earnest Deposit (Received)	1,266,142.00
	2,846,362.00
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	77,199,000.00
Recovery/Deduction of Grants	-29,700,000.00
	47,499,000.00
Utilisation of funds	Amount (Rs.)
Other Lab. Supplies	20,465.00
IEC	10,158,065.00
Research & Development	153,459.00
Policy & Other Studies	6,390.00
Training	1,918,540.00
Salary	39,545,254.00
Equipment Maintenance	262,361.00
Building Maintenance	112,884.00
Vehicle Maintenance	550,874.00
Travelling Expenses	770,238.00
Telephone/Communication Expenses	503,758.00
Miscellaneous Expenses	3,897,826.00
Printing & Stationery	110,538.00
Leave Salary & Pension Contributions	1,707,560.00
Advertisement (Other than IEC)	78,115.00
Medical Expenses	5,000.00
Water and Electricity Charges	933,550.00
Audit Fees	633,800.00
Legal Expenses	84,000.00
Postage/Courier	93,537.00
Quality Assessment	240,176.00
Other Administration Cost	75,236.00
Contractual Services - Companies	1,411,463.00



Campaigns	2,370,502.00
Contingency	691,588.00
Consumable Items	1,472,114.00
Equipment (Other)	13,606.00
Office Equipment	523,154.00
	68,344,053.00
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Sale of Bid/Tender Documents	2,000.00
Other Receipts	927,077.00
Interest from Bank	717,540.00
	1,646,617.00
Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	1,415,093.00
Funds from Other Sources	8,000,000.00
NACPIII Security / Earnest Deposit (Received)	1,173,554.00
	10,588,647.00
Closing balance of Net Current Assets	Amount (Rs.)
NEW DBS Bank Code	960,060.87
Advance to Others	6,709,775.00
Advance to District Authorities	640,788.00
Advance to District Hospitals	4,338.00
Security Deposit (Paid)	41,354.00
	8,356,315.87



Kerala SACS - New DBS for NACP IV

National AIDS Control Project - Phase III

Bank Reconciliation Statement

Bank Code NEW DBS Bank Code (3121)

As on 31-Mar-2016

Particulars	Amount (Rs.)	Amount (Rs.)
Closing Balance as per Bank Book		960,060.87
ADD		
Cheques issued but not presented for payment	4,006,448.00	
Directly Credited by Bank	0.00	
		4,006,448.00
LESS		
Cheques deposited but not cleared	91,319.00	
Directly Debited by Bank	8,268.00	
		99,587.00
Closing Balance as per Bank Statement		4,866,921.87



Cheques deposited but not cleared

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BRV/0	31-Mar-2016	Advance to Others (3202)	Being amount received as full refund of advance towards co-ordinating and monitoring of folk campaign related with Onam fest (Proc.295) as per Rt.36/Bk-70.	267863	28-Mar-2016	3,000.00
BRV/0	31-Mar-2016	Advance to Others (3202)	Being amount received as refund of balance of advance towards RRC activities at college level as per Rt.37/Bk-70.	710233	30-Mar-2016	3,900.00
BRV/0	31-Mar-2016	Advance to Others (3202)	Being amount received as refund of full advance towards for supportive supervisory mentors (Proc.No.532) as per Rt.No.38/70.	397441	30-Mar-2016	3,000.00
BRV/0	31-Mar-2016	Advance to Others (3202)	Being amount received as refund of full advance by cancellation of DD for RRC activities at college as per Rt.No.39/Bk-70.	448853	21-Nov-2015	4,000.00
BRV/0	31-Mar-2016	Advance to Others (3202)	Being amount received as refund of full advance by cancellation of DD for RRC activities at college as per Rt.No.40/Bk-70.	448651	17-Nov-2015	4,000.00
BRV/0	31-Mar-2016	Other Recoveries (3317)	Being amount received towards excess usage of CUG connection during March, 2016 as per Rt.No.41/70.	Rt.41/Bk-70	31-Mar-2016	1,077.00
BRV/0	31-Mar-2016	Advance to Staff (3205)	Being amount received as refund of balance of Advance towards for attending STI review meeting at NACO on 21.01.16 (Proc.No.617) as per Rt.27/70.	Rt.27/70	31-Mar-2016	2,110.00
BRV/0	31-Mar-2016	Other Recoveries (3317)	Being amount received as recovery of excess usage of CUG connection Phone bill as per Rt.28/Bk-70.	Rt.28/70	31-Mar-2016	129.00
BRV/0	31-Mar-2016	Advance to Others (3202)	Being amount received as cancellation of DD towards RRC activities at college level as per Rt.29/Bk-70.	448608	17-Nov-2015	4,000.00
BRV/0	31-Mar-2016	Other Recoveries (3317)	Being amount received as recovery of excess usage of CUG connection Phone bill as per Rt.30/Bk-70.	Rt.30/70	31-Mar-2016	490.00
BRV/0	31-Mar-2016	Advance to Others (3202)	Being amount received as refund of full advance towards RRC activities at college level as per Rt.31/Bk-70.	783176	30-Mar-2016	4,000.00
BRV/0	31-Mar-2016	Advance to Others (3202)	Being amount received as refund of Advance by cancellation of DD towards RRC activities at college level as per Rt.32/Bk-70.	448821	18-Nov-2015	4,000.00
BRV/0	31-Mar-2016	Advance to Others (3202)	Being amount received as refund of Advance by cancellation of DD towards RRC activities at college level as per Rt.33/Bk-70.	448742	18-Nov-2015	4,000.00



BRV/0	31-Mar-2016		Being amount received as refund of balance of Advance due during 2014-15 and refund of advance towards co-ordination & monitoring of folk campaign activities as per Rt.34/70.	033349	20-Mar-2016	15,000.00
BRV/0	31-Mar-2016	Advance to Others (3202)	Being amount received as refund of balance of advance towards for conducting exhibition related with WAD-2015 as per Rt.42/70.	710249	31-Mar-2016	95.00
BRV/0	31-Mar-2016	Advance to Others (3202)	Being amount received as refund of full advance by cancellation of DD for RRC activities at college as per Rt.No.43/Bk-70.	448439	06-Nov-2015	4,000.00
BRV/0	31-Mar-2016	Other Recoveries (3317)	Being amount received as Proj.Tax for IInd half for the FY-2015-16, which was paid by KSACS as per Rt.No.44/Bk-70.	Rt.No.44/Bk	31-Mar-2016	1,250.00
BRV/0	31-Mar-2016	Advance to Others (3202)	Being amount received as refund of full advance by cancellation of DD for RRC activities at college as per Rt.No.45/Bk-70.	448725	18-Nov-2015	4,000.00
BRV/0	31-Mar-2016	Advance to Others (3202)	Being amount received as refund of balance of advance towards WAD-15 observations at railway station (Proc.No.503) as per Rt.No.46/Bk-70.	389417	31-Mar-2016	1,278.00
BRV/0	31-Mar-2016	Advance to Others (3202)	Being amount received as refund of full advance by cancellation of DD for RRC activities at college as per Rt.No.47/Bk-70.	448580	16-Nov-2015	4,000.00
BRV/0	31-Mar-2016	Other Recoveries (3317)	Being amount received towards excess usage charge of CUG mobile connection during the month of March, 16 as per Rt.No.48/Bk-70.	Rt.48/Bk-70	31-Mar-2016	8,010.00
BRV/0	31-Mar-2016	Advance to Others (3202)	Being amount received as refund of balance of Advance towards for co-ordinating and monitoring of folk campaign Phase II (Proc.No.508) as per Rt.No.49/70.	990809	31-Mar-2016	3,800.00
BRV/0	31-Mar-2016	Advance to Others (3202)	Being amount received as refund of balance of Advance towards for evaluation and observations of WAD,15(Proc.No.474) as per Rt.No.50/70.	990810	31-Mar-2016	2,445.00
BRV/0	31-Mar-2016	Advance to Others (3202)	Being amount received by cancellation of DD towards for RRC activities at college level as per Rt.No.01/Bk-72.	448465	07-Nov-2015	4,000.00
BRV/0	31-Mar-2016	Other Recoveries (3317)	Being amount received against Prof.Tax paid for the first Half-2015-16, which is not deducted from salary arrears of Dr.Sameera, APD, as per Rt.No.02/72.	Rt.02/72	31-Mar-2016	1,250.00
BRV/0	31-Mar-2016	Other Recoveries (3317)	Being amount received as refund of excess usage charges of CUG mobile charges as per Rt.No.03/Bk-72.	Rt.03/72	31-Mar-2016	326.00
BRV/0	31-Mar-2016	Advance to Staff (3205)	Being amount received as refund of full Advance towards for fixing of boards and posters at Perorkada Hospital (Proc.No.691) by cancellation of Cheque as per Rt.No.04/72.	133181	20-Feb-2016	3,150.00



TFR/0	31-Mar-2016		Being the entry against refund of balance of general petty cahs balance back to Bank Account during 31.03.2016, FY closing.	Rt.04/72	31-Mar-2016	1,009.00
						91,319.00

Cheques issued but not presented for payment

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BPV/0	05-Jan-2016	Printing & Stationery (2130)	Being amount paid towards refilling charges of printer cartridge as per details in Proc.No.591.	133064	05-Jan-2016	850.00
BPV/0	04-Feb-2016	Other Administration Cost (2165)	Being amount paid towards making charges of ID cards for KSACS officials as per details in Proc.No.646.	133135	04-Feb-2016	840.00
BPV/0	20-Feb-2016	Advance to Staff (3205)	Being amount paid as Advance towards for fixing of boards and posters at Perrorkada Hospital as per Proc.No.691.	133181	20-Feb-2016	3,150.00
BPV/0	21-Mar-2016	IEC (2107)	Being amount paid towards logistic charges of India post for despatching IEC materials to DAPCU, Kozhikode on 07.01.16 as per details in Proc.NO.733.	133234	21-Mar-2016	744.00
BPV/0	21-Mar-2016	Consumable Items (2181)	Being amount paid towards logistic charges of India post related with transportation of Blood Bags to DH, Palakad & Aluva as per Proc.No.739.	133240	21-Mar-2016	1,277.00
BPV/0	21-Mar-2016	Postage/Courier (2149)	Being amount paid towards speed post charges of KSACS for the month of FEBRUARY, 16 as per details in Proc.No.743.	133244	21-Mar-2016	2,747.00
BPV/0	21-Mar-2016	Telephone/Communication Expenses (2125)	Being amount paid towards usage charges of data cards of KSACS Officials for the period from 13.01.16 to 12.02.16 as per details in Proc.NO.744.	133245	21-Mar-2016	7,443.00
BPV/0	21-Mar-2016	Equipment Maintenance (2120)	Being amount paid towards refilling charges of fire extinguisher at KSACS as per Proc.No.754.	133255	21-Mar-2016	1,000.00
BPV/0	29-Mar-2016		Being amount paid towards Internal Audit Fee for the FY 2014-15, after TDS @ 10% by Bill No.KKCA/KOL/CERTI/JUL/0012/1516 dtd.14.07.15 in Proc.No.759.	133261	29-Mar-2016	102,330.00
BPV/0	29-Mar-2016		Being amount paid towards BSNL CUG connection charges of KSACS Officials during the month from OCT,15 to MARCH, 16 including Dr.Pyari remitted on 08.11.15 (1150) as per details in Proc.No.760.	133262	29-Mar-2016	131,156.00
BPV/0	30-Mar-2016	General Provident Fund (3301)	Being amount paid towards GPF contribution of KSACS staff against salary for the month of MARCH, 16 as per details in Proc.No.761.	133265	30-Mar-2016	110,805.00
BPV/0	31-Mar-2016		Being amount paid as TA/DA towards various official tour as per details in Proc.No.774.	231443	31-Mar-2016	13,687.00



BPV/0	31-Mar-2016	Quality Assessment (2162)	Being amount paid as TA/DA related with monitoring and supervisory visits of various VBD camps and service outlets as per details in Proc.No.775.	231444	31-Mar-2016	21,412.00
BPV/0	31-Mar-2016	IEC (2107)	Being amount paid as TA/DA towards to attend National Youth Day Celebration of IEC Division, KSACS at Palakkad on 13.01.16 as per details in Proc.No.776.	231445	31-Mar-2016	3,132.00
BPV/0	31-Mar-2016	IEC (2107)	Being amount paid as TA/DA towards to attend National Youth Day Celebration at Palakkad on 13.01.16 & NVBDD at Kozhikode as per details in Proc.No.777.	231446	31-Mar-2016	7,833.00
BPV/0	31-Mar-2016	Consumable Items (2181)	Being amount paid as TA/DA towards to collect RPR Kits of STI from KSACS as per Proc.No.778.	231447	31-Mar-2016	546.00
BPV/0	31-Mar-2016	Miscellaneous Expenses (2129)	Being amount paid as reimbursement of meeting expenses including refreshment expenses of DAPCU, Kozhikode as per Proc.No.779.	231448	31-Mar-2016	1,840.00
BPV/0	31-Mar-2016	IEC (2107)	Being amount paid towards salary of Tele Counsellor for the month of MARCH, 16 as per Proc.No.780.	231449	31-Mar-2016	13,000.00
BPV/0	31-Mar-2016	Salary (2118)	Being amount paid towards salary for the month of MARCH, 16 after deductions as per details in Proc.No.781.	231450	31-Mar-2016	49,752.00
BPV/0	31-Mar-2016	General Provident Fund (3301)	Being amount paid towards GPF contribution of Sri.Sumesh.K.R., DD (SP & M), IEC from salary for the month of MARCH, 16 as per details in Proc.No.781.	231451	31-Mar-2016	5,350.00
BPV/0	31-Mar-2016	Consumable Items (2181)	Being amount paid towards purchase of Blood Bank consumables as per Proc.No.782.	231452	31-Mar-2016	2,020.00
BPV/0	31-Mar-2016	Training (2117)	Being amount paid towards food & accommodation charges related with training for BSC MOs during 16-18 March, 16 as per details in Proc.No.783.	231453	31-Mar-2016	36,000.00
BPV/0	31-Mar-2016	Vehicle Maintenance (2122)	Being amount paid after settlement of Advance towards for fitness certificate for Blood Transportation Van (Proc.No.216) as per SOE in Proc.No.784.	231454	31-Mar-2016	50.00
BPV/0	31-Mar-2016		Being amount paid as TA/DA related with various official tours including NACO ILO workshop at Delhi as per details in Proc.No.785.	231455	31-Mar-2016	23,843.00
BPV/0	31-Mar-2016	IEC (2107)	Being amount paid as air charges of Sri.Sunilkumar.G, JD(IEC) towards to attend NACO-ILO Workshop at Delhi on 18.12.15 as per details in Proc.No.785.	231456	31-Mar-2016	25,235.00
BPV/0	31-Mar-2016		Being amount paid towards taxi hiring charges related with induction training for BSC LTs on 29-30th Dec, 15 after TDS @ 2% as per details in Proc.No.786.	231457	31-Mar-2016	2,043.00



BPV/0	31-Mar-2016	General Provident Fund (3301)	Being amount paid towards GPF contribution of KSACS staff Sri.Shajikumar, driver, against salary for the month of MARCH, 16 as per details in Proc.No.761.	133266	31-Mar-2016	5,581.00
BPV/0	31-Mar-2016	Group Insurance Scheme (3303)	Being amount paid towards LIC contribution of KSACS staff against salary for the month of MARCH, 16 as per details in Proc.No.761.	133267	31-Mar-2016	11,676.00
BPV/0	31-Mar-2016	General Provident Fund (3301)	Being amount paid towards GPF contribution of KSACS staff on deputation from MG University against salary for the month of MARCH, 16 as per details in Proc.No.761.	133268	31-Mar-2016	11,680.00
BPV/0	31-Mar-2016	General Provident Fund (3301)	Being amount paid towards GPF contribution of KSACS staff on deputation from Aralam Farm against salary for the month of MARCH, 16 as per details in Proc.No.761.	133269	31-Mar-2016	11,473.00
BPV/0	31-Mar-2016	Salary (2118)	Being amount paid towards salary of Blood Mobile Staff on temporary for the month of MARCH, 16 as per details in Proc.No.764.	133272	31-Mar-2016	350.00
BPV/0	31-Mar-2016		Being amount paid towards remuneration of security guard (day) for the month of MARCH, 2016, after TDS @ 2% as per details in Proc.No.766.	133274	31-Mar-2016	13,465.00
BPV/0	31-Mar-2016		Being amount paid towards house keeping charges of KSACS for the month of MARCH, 16 after TDS @ 2% as per details in Proc.No.768.	231436	31-Mar-2016	9,219.00
BPV/0	31-Mar-2016	Salary (2118)	Being amount paid towards salary of DAPCU staff at Ernakulam & Kozhikode for the period from 01.03.16 to 28.03.16 as per details in Proc.No.770.	231438	31-Mar-2016	42,316.00
BPV/0	31-Mar-2016	Salary (2118)	Being amount paid towards salary of STI SRL-Lab Techn, for the month of MARCH, 2016 as per details in Proc.No.771.	231439	31-Mar-2016	13,000.00
BPV/0	31-Mar-2016	Travelling Expenses (2123)	Being amount paid as TA/DA towards to attend finance review meeting at NACO, Delhi on 22.01.16 as per details in Proc.No.772.	231440	31-Mar-2016	3,000.00
BPV/0	31-Mar-2016	Travelling Expenses (2123)	Being amount paid as air charges of Sri.Roopan.L, DD(F)towards to attend finance review meeting at NACO, Delhi on 22.01.16 as per details in Proc.No.772.	231441	31-Mar-2016	17,380.00
BPV/0	31-Mar-2016	Travelling Expenses (2123)	Being amount paid as air charges of Dr.T.V.Velayudhan, JD(CST) to attend STI review meeting at NACO on 21.01.16 (Proc.No.617) as per Proc.No.773.	231442	31-Mar-2016	18,658.00



BPV/0	31-Mar-2016	Travelling Expenses (2123)	Being amount paid as reimbursement of Travelling expenses of Sri.Kannan, DAPCU, Ernkml & Sri.Priyesh, DAPCU, Kzkd during Jan to Mar, 16 as per details in Proc.No.787.	231458	31-Mar-2016	2,583.00
BPV/0	31-Mar-2016		Being amount paid towards printing charges of training modules for Blood Safety Division after TDS @ 2% as per details in Proc.No.788.	231459	31-Mar-2016	90,168.00
BPV/0	31-Mar-2016		Being amount paid towards for providing exhibition stall at Kanakakunnu related with December Fest, 15 from 18th Dec, 15 to 3rd Jan, 16 after TDS @ 2% as per Proc.No.789.	231460	31-Mar-2016	24,500.00
BPV/0	31-Mar-2016		Being amount paid towards gantry in 4 Dists (Tvpmm, Ktm, Trsr & Malprmm) related with WAD, 15 after TDS @ 2% as per details in Proc.No.790.	231461	31-Mar-2016	122,500.00
BPV/0	31-Mar-2016	IEC (2107)	Being amount paid towards long format radio programmes as per details in Proc.No.791.	231462	31-Mar-2016	62,273.00
BPV/0	31-Mar-2016	IEC (2107)	Being amount paid towards spot on air radio programmes related with WAD, 15 as per details in Proc.No.792.	231463	31-Mar-2016	108,215.00
BPV/0	31-Mar-2016		Being amount paid towards Professional fee and legal charges related with cases WP(c) No.9568/2014, WP(c0) No.7058 & 5838 of 2013, after TDS @ 10% as per details in Proc.No.793.	231464	31-Mar-2016	58,050.00
BPV/0	31-Mar-2016		Being amount paid towards Ist instalment of AMC of Diesel Generator (30% of Cont.Amt-103489/-) after TDS @ 2% as per details in Proc.No.794.	231465	31-Mar-2016	30,426.00
BPV/0	31-Mar-2016		Being amount paid towards Part payment of first stage of branding of KSRTC Buses after TDS @ 2% as per details in Proc.No.795.	231466	31-Mar-2016	441,000.00
BPV/0	31-Mar-2016	Salary (2118)	Being amount paid towards salary & allowances of PD, KSACS for the month of FEBRUARY & MARCH, 16 after deductions as per details in Proc.No.796.	231467	31-Mar-2016	111,170.00
BPV/0	31-Mar-2016		Being amount paid towards transportation charges of HIV kits from KSACS to SRLs at Trissur & Kozhikode after TDS @ 2% as per details in Proc.No.797.	231468	31-Mar-2016	49,220.00
BPV/0	31-Mar-2016	Training (2117)	Being amount paid as reimbursement of Induction Training of BSC MOs from 16-18 March, 16 after Advance as per SOE in Proc.No.798.	231469	31-Mar-2016	34,843.00
BPV/0	31-Mar-2016	Legal Expenses (2141)	Being amount paid towards registration fee for registering KSACS with Registrar of Societies as per Proc.No.799.	231470	31-Mar-2016	7,500.00
BPV/0	31-Mar-2016		Being amount paid towards folk campaign, Magic show in train related with National Youth Day, 2016 after TDS @ 2% as per details in Proc.NO.800.	231471	31-Mar-2016	7,056.00



BPV/0	31-Mar-2016	General Provident Fund (3301)	Being amount paid towards GPF contribution of Dr.Jayasankar, PD, KSACS against salary for the month of FEB & MAR, 16 as per details in Proc.No.796.	231472	31-Mar-2016	620.00
BPV/0	31-Mar-2016	Group Insurance Scheme (3303)	Being amount paid towards LIC deductions against salary of Dr.Jayasankar, PD, KSACS during Feb & Mar, 2016 as per details in Proc.No.796.	231473	31-Mar-2016	226.00
BPV/0	31-Mar-2016	TDS (Salary) (3308)	Being amount paid towards TDS deductions against salary of Dr.Jayasankar, PD, KSACS during Feb & Mar, 2016 as per details in Proc.No.796.	231474	31-Mar-2016	137,202.00
BPV/0	31-Mar-2016	Travelling Expenses (2123)	Being amount paid towards travelling expenses during the month of JUNE & JULY, 2015 at DAPCU, Kozhikode as per details in Proc.No.801.	231475	31-Mar-2016	1,200.00
BPV/0	31-Mar-2016	Quality Assessment (2162)	Being amount paid as TA/DA related with inspection visit and review meeting with various Blood Banks as per details in Proc.No.802.	231476	31-Mar-2016	15,500.00
BPV/0	31-Mar-2016	Travelling Expenses (2123)	Being amount paid as TA/DA to attend National W/s on M&E Cap.Strengthening at Delhi and other review meeting of M&E as per details in Proc.NO.803.	231484	31-Mar-2016	9,251.00
BPV/0	31-Mar-2016	Travelling Expenses (2123)	Being amount paid as air charges of Smt.Ragi Ravi, to attend National W/s on M&E Cap.Strengthening at Delhi on 11-13th February, 16 as per details in Proc.NO.803.	231485	31-Mar-2016	20,117.00
BPV/0	31-Mar-2016	Vehicle Maintenance (2122)	Being amount paid as TA/DA after settlement of Advance to Blood Mobile Staff, Sri.Varun, towards VBD camp at Kollam Dist from 8-12 Feb, 16 & NBDD at PLKD(Proc.No.662) as per details in Proc.No.804.	231478	31-Mar-2016	2,559.00
BPV/0	31-Mar-2016	IEC (2107)	Being amount paid as TA/DA related with various folk campaign programmes under IEC as per details in Proc.No.805.	231479	31-Mar-2016	3,040.00
BPV/0	31-Mar-2016		Being amount paid as TA/DA towards to attend National conf on Social Protection on 9-10 Dec, 15 & attend NVBDD at Kzkd on 01.10.15 as per details in Proc.NO.806.	231480	31-Mar-2016	3,949.00
BPV/0	31-Mar-2016	IEC (2107)	Being amount paid as TA/DA towards to attend National Youth Day celebration at PLKD and NVBDD at Kzkd on 01.10.15 as per details in Proc.NO.806.	231481	31-Mar-2016	6,345.00
BPV/0	31-Mar-2016	Quality Assessment (2162)	Being amount paid as TA/DA towards to attend National Youth Day celebration at PLKD and NVBDD at Kzkd on 01.10.15 as per details in Proc.NO.808.	231482	31-Mar-2016	8,531.00



BPV/0	31-Mar-2016		Being amount paid towards GPF contribution of arrear DA of KSACS Officials on deputation for the period from 01.07.15 to 30.11.15 (GO (P) No.525/2015/Fin dtd. 18.11.15 as per details in Proc.No.809.	231483	31-Mar-2016	63,282.00
BPV/0	31-Mar-2016	Other Receipts (1205)	Being amount paid towards fund transfer to Care Fund (SB.A/c.57007142334) due to wrong deposit from IEC Division as per Proc.No.810.	231486	31-Mar-2016	1,000.00
BPV/0	31-Mar-2016		Being amount paid towards salary of various Blood Bank staff for the month of MARCH, 16 as per details in Proc.No.811.	231487	31-Mar-2016	1,073,289.00
BPV/0	31-Mar-2016	IEC (2107)	Being amount paid as TA/DA towards to attend National Youth Day State celebrations at PLKD on 13.01.16 as per details in Proc.NO.812.	231488	31-Mar-2016	1,875.00
BPV/0	31-Mar-2016	Salary (2118)	Being amount paid towards salary of 23-STI Counsellors for the month of MARCH, 16 as per details in Proc.No.813.	231489	31-Mar-2016	289,523.00
BPV/0	31-Mar-2016	Miscellaneous Expenses (2129)	Being amount paid towards disposal charges of outdated medicines and other wastages from KSACS as per Inv.No.2579 dtd.17.12.15 by Proc.No.814.	231490	31-Mar-2016	7,245.00
BPV/0	31-Mar-2016	Other Recoveries (3317)	Being amount paid towards excess deduction of Prof.Tax against salary of Smt.Sreelekha.R, IEC- Tele Counsellor, during the month of January & February @ 750/-, refunded as per Proc.No.815.	231491	31-Mar-2016	750.00
BPV/0	31-Mar-2016	Other Recoveries (3317)	Being amount paid towards repayment of excess recovery from KSACS Officials against usage of CUG mobile charges during the month of Month as per details in Proc.No.816.	231492	31-Mar-2016	6,759.00
BPV/0	31-Mar-2016		Being amount paid towards hiring of tourist vehicle for office use by PD, KSACS after TDS @ 2% as per details in Proc.No.817.	231493	31-Mar-2016	1,568.00
BPV/0	31-Mar-2016	IEC (2107)	Being amount paid as TA/DA towards to attend National Youth Day, 15 at Palakkad on 13.01.16 as per details in Proc.No.818.	231494	31-Mar-2016	1,617.00
BPV/0	31-Mar-2016	Travelling Expenses (2123)	Being amount paid as air charges of Dr.Jayasankar, PD, KSACS towards to attend review meeting at NACO, Delhi on26-28 as per details in Proc.No.819.	231495	31-Mar-2016	26,860.00
BPV/0	31-Mar-2016	Travelling Expenses (2123)	Being amount paid towards various official tour of KSACS including review meeting at NACO, Delhi as per details in Proc.No.819.	231496	31-Mar-2016	10,490.00
BPV/0	31-Mar-2016	IEC (2107)	Being amount paid as air charges of Sri.Sumesh.K.R., IEC towards to attend National W/s on Strengthn the World of Work in public and Pvt. Sect Response on 17-18 Dec, 15 at Delhi as per Proc.820.	231497	31-Mar-2016	25,235.00



BPV/0	31-Mar-2016	IEC (2107)	Being amount paid as TA/DA of various official tour including ILO w/s at Delhi on 17-18 Dec, 15 as per details in Proc.No.820.	231498	31-Mar-2016	17,855.00
BPV/0	31-Mar-2016	Printing & Stationery (2130)	Being amount paid towards purchase of office stationery items (4 Bill - 4670+3680+1650+3680) as per details in Proc.No.821.	231499	31-Mar-2016	13,680.00
BPV/0	31-Mar-2016	Travelling Expenses (2123)	Being amount paid as TA/DA of various Official visits of DAPCU, Kozhikode during the peirod from September to December, 15 as per details in Proc.No.822.	231500	31-Mar-2016	5,325.00
BPV/0	31-Mar-2016		Being amount paid as TA/DA of various official tour including National Youth Day celebration at PLKD on 13.01.16 as per details in Proc.No.823.	231501	31-Mar-2016	12,987.00
BPV/0	31-Mar-2016	Telephone/Communication Expenses (2125)	Being amount paid towards usage charges of Data Cards by KSACS Officials during the period from 13.12.15 to 12.03.16 as per details in Proc.No.824.	231502	31-Mar-2016	7,443.00
BPV/0	31-Mar-2016	Miscellaneous Expenses (2129)	Being amount paid towards purchase of drinking water for staff refreshment at KSACS as per details in Proc.No.825.	231503	31-Mar-2016	2,220.00
BPV/0	31-Mar-2016	Salary (2118)	Being amount paid towards salary arrears of KSACS Staff on deputation for the period from February, 16 to March, 16 as per details in Proc.No.826.	231504	31-Mar-2016	49,525.00
BPV/0	31-Mar-2016	Salary (2118)	Being amount paid as charge allowance to DD(F) as APD, KSACS for the period from 01.06.15 to 27.06.15 as per Proc.No.827.	231505	31-Mar-2016	2,519.00
BPV/0	31-Mar-2016	Consumable Items (2181)	Being amount paid as TA to Blood Bank staff (310+250+450)towards for collection of Blood Bank Kits as per details in Proc.No.828.	231506	31-Mar-2016	1,010.00
BPV/0	31-Mar-2016	Consumable Items (2181)	Being amount paid towards remuneration of casual workers for packing and arranging blood bags as per Proc.No.829.	231507	31-Mar-2016	700.00
BPV/0	31-Mar-2016		Being amount paid towards AMC of walk-in-cooler as IInd instalment (60%) after TDS @ 2% as per details in Proc.No.830.	231508	31-Mar-2016	79,941.00
BPV/0	31-Mar-2016		Being amount paid towards AMC of Blood Bank Equipments after TDS @ 2% as per details in Proc.No.831.	231509	31-Mar-2016	71,282.00
BPV/0	31-Mar-2016	IEC (2107)	Being amount paid as air charges of Sri.Sunilkumar JD, IEC towards to attend AIDSCON-5 meeting at Chandigarh on 27th Feb, 16 (Proc.No.700) as per details in Proc.Non.832.	231510	31-Mar-2016	26,860.00
BPV/0	31-Mar-2016	IEC (2107)	Being amount paid as TA/DA towards to attend AIDSCON-5 meeting at Chandigarh on 27th Feb, 16 and other Official visits as per details in Proc.Non.832.	231511	31-Mar-2016	4,318.00



BPV/0	31-Mar-2016	Vehicle Maintenance (2122)	Being amount paid as Travelling Allowance towards to collect Blood Bank kits from KSACS as per Proc.No.833.	231512	31-Mar-2016	980.00
BPV/0	31-Mar-2016	Vehicle Maintenance (2122)	Being amount paid towards POL charges of KSACS vehicle for the month of MARCH, 16 as per Proc.No.834.	231513	31-Mar-2016	7,459.00
BPV/0	31-Mar-2016	Salary (2118)	Being amount paid towards remuneration of driver, Blood Transportation Vehicle at MCH, Kozhikode as per Proc.NO.835.	231514	31-Mar-2016	4,050.00
BPV/0	31-Mar-2016	Medical Expenses (2138)	Being amount paid towards medical reimbursement for the Financial Year 2015-16 as per details in Proc.No.836.	231515	31-Mar-2016	1,106.00
BPV/0	31-Mar-2016	Quality Assessment (2162)	Being amount paid as TA/DA related with various supervisory and inspection visits of Blood Banks as per details in Proc.No.838.	231517	31-Mar-2016	9,325.00
BPV/0	31-Mar-2016	TDS (Others) (3310)	Being amount paid towards TDS deducted against Advt. and contract works @ 2% during the month of MARCH, 16 as per details in Proc.No.837.	231516	31-Mar-2016	43,096.00
BPV/0	31-Mar-2016	TDS (Others) (3310)	Being amount paid towards TDS deducted against Professional charges @ 10% during the month of MARCH, 16 as per details in Proc.No.838.	231518	31-Mar-2016	17,820.00
BPV/0	31-Mar-2016	Creditors Payable (3320)	Being amount paid towards VAT collected against sale of Tender Forms during 2015-16 as per details in Proc.No.840.	231519	31-Mar-2016	100.00
BPV/0	31-Mar-2016	Travelling Expenses (2123)	Being amount paid towards Transfer TA/DA to APD, KSACS as per details in Proc.No.841.	231520	31-Mar-2016	9,286.00
BPV/0	31-Mar-2016		Being amount paid towards various official tour as per details in Proc.No.842.	231521	31-Mar-2016	19,141.00
TFR/0	31-Mar-2016		Being amount withdrawn from bank for office general petty expenses upto 31.03.2016 as per Proc.No.769.	231437	31-Mar-2016	5,000.00
						4,006,448.00

Directly Debited by Bank

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
	23-Dec-2015		SMS CHG-OCT-DEC			30.00
	02-Feb-2016		WITHDRAWAL TRANSFER			287.00
	18-Feb-2016		CH CHARGE			200.00
	10-Mar-2016		SMS CHARGE			30.00
	14-Mar-2016		SANDHYA P			6,290.00

	19-Mar-2016		CH-CHRG			1,145.00
	24-Mar-2016		WITHDRAWAL CHARGE			286.00
						<u>8,268.00</u>





Auditors' Report on Financial Statements

We have audited the accompanying Financial Statements of Kerala State AIDS Control Society, Thiruvananthapuram (TI Pool Fund) as at 31st March, 2016 which comprises the Balance Sheet, Income and Expenditure Accounts and Receipts and Payments Accounts for the period ended on that date.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and presentation of these financial statements that give a true and fair view. This responsibility includes the design, implementation and maintenance of adequate accounting records for safeguarding of the assets of the Society and for preventing and detecting fraud and other irregularities; selection and application of appropriate accounting policies; making adjustments 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 fair presentation of financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the 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 whether due to fraud or error.

An audit involves performing procedures to obtain audit evidence about the amounts and 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 control and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion:

In our opinion, as shown by books of Fund, and to the best of our information and according to the explanation given to us, we have obtained all the information and

explanations which to the best of our knowledge and were necessary for the purpose of our audit.

- a) The Balance Sheet, read with the notes thereon is a full and fair Balance Sheet, containing all the necessary particulars, is properly drawn up so as to exhibit a true and fair view of the state of affairs of the Society as at 31st March, 2016 is in conformity with accounting principles generally accepted in India;
- b) Income and Expenditure Account, consisting of fund relating to **TI Pool Fund**, for the period ended 31st March, 2016 is in conformity with accounting principles generally accepted in India;

Report on Other Regulatory Requirements:

- a) We have obtained all the information and explanations, which to the best of our knowledge and belief, were necessary for the purposes of the audit and have found them to be satisfactory.
- b) The transactions of the Society, which have come to our notice, have been within the powers of the Society.

Trivundrum,
08.11.2016

For Roy Ghosh & Associates
(Chartered Accountants)
FRN: 320094E



(S. Roy, Partner)
M. No. 053959

Kerala SACS - TI POOL FUND

IPP Building, Red Cross Road , Thiruvananthapuram - 695037

National AIDS Control Project - Phase III

Balance Sheet

For The Period From : 01-Apr-2015 To :31-Mar-2016

Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
174,187.05	GENERAL FUND	01	1,067,334.32	FIXED ASSETS	02	1,397,395.00
1,397,395.00	FIXED ASSET FUND		1,397,395.00	CURRENT ASSETS, LOANS AND ADVANCES		
				CURRENT ASSETS	0301	19,194.00
				LOANS AND ADVANCES	0401	1,048,140.32
<u>1,571,582.05</u>			<u>2,464,729.32</u>			<u>2,464,729.32</u>

For ROY GHOSH & ASSOCIATES

(Chartered Accountants)

Auditor

Partner

FC/FM/FO

Project Director

Project Director

Kerala State AIDS Control Society

Thiruvananthapuram-35

General Fund

Schedule 01

Figures in Rupees	
Particulars	As at 31-Mar-16 (Rs.)
Opening grant in aid	174,187.05
Add: Received during the year	
Grant from NACO to SACS	77,639,000.00
Recovery/Deduction of Grants	0.00
Less: Utilised during the year	
Grants utilised to the extent of revenue expenditure	(76,745,852.73)
Grants utilised to the extent of fixed asset expenditure	0.00
Closing grant in aid	1,067,334.32
	14,980,303.50



Fixed Asset

Schedule 02

Figures in Rupees			
Particulars	Opening Balance	Addition	Deletion
Office Equipment (2206)	1,397,395.00	0.00	0.00
Grand Total	1,397,395.00	0.00	0.00
			1,397,395.00

CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Cheque in Transit	0.00	5,000,000.00
TIPF-Bank	19,194.00	30,781.00
Total	19,194.00	5,030,781.00

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Advance to Others	0.00	209.00
Advance to NGOs	467,242.32	751,939.05
Advance to District Hospitals	580,898.00	362,258.00
Inter Unit Fund Transfer	0.00	-5,971,000.00
Total	1,048,140.32	-4,856,593.95



Kerala SACS - TI POOL FUND

IPP Building, Red Cross Road , Thiruvananthapuram - 695037

National AIDS Control Project - Phase III

Income And Expenditure Account

For The Period From : 01-Apr-2015 To :31-Mar-2016

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
1,519,789.00	Kits and Other Lab Supplies	06	635,142.00	1,206,936.40	Other Income	28	846,197.80
35,405.00	Medicines	07	0.00	114,708,797.45	Grants utilised to the extent of revenue expenditure		76,745,852.73
5,426,753.00	Training and Workshops	08	2,437,272.00				
326,568.00	NGO Services	11	689,278.00				
91,851,877.35	Salary (Pay and Allowances)	13	61,004,827.37				
159,399.00	Maintenance Costs	14	38,735.00				
16,595,942.50	Operational Expenses	15	12,786,796.16				
115,915,733.85			77,592,050.53	115,915,733.85			77,592,050.53



Other Income

Schedule 28

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Other Receipts	255,468.66	9,900.00
Interest from Bank	590,729.14	1,197,036.40
Total	846,197.80	1,206,936.40

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Other Lab. Supplies	635,142.00	1,519,789.00
Total	635,142.00	1,519,789.00

Medicines

Schedule 07

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
OI Drugs	0.00	35,405.00
Total	0.00	35,405.00



Training and Workshops

Schedule 08

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Training	1,195,249.00	1,954,647.00
Campaigns	1,242,023.00	3,472,106.00
Total	2,437,272.00	5,426,753.00

NGO Services

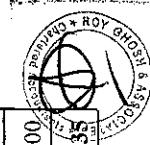
Schedule 11

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
NGO Services for Priority Interventions	689,278.00	326,568.00
Total	689,278.00	326,568.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Salary	49,635,005.37	53,076,378.35
Honorarium	11,369,822.00	38,775,499.00
Total	61,004,827.37	91,851,877.35



Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Need Based Assistance	38,735.00	159,399.00
Total	38,735.00	159,399.00

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Travelling Expenses	3,832,594.00	6,636,869.50
Rent, Rates & Taxes	6,468,557.00	6,894,810.00
Telephone/Communication Expenses	38,048.00	617,672.00
Bank Charges	23,234.06	34,792.00
Printing & Stationery	37,812.00	738,865.00
Water and Electricity Charges	14,140.00	319,837.00
Postage/Courier	107,959.00	149,798.00
Other Administration Cost	2,264,452.10	1,203,299.00
Total	12,786,796.16	16,595,942.50



Receipt And Payment Account

For The Period From : 01-Apr-2015 To :31-Mar-2016

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.)
	Opening Balance:			109,959,686.00	LOANS AND ADVANCES	17	81,850,461.00
9,046,152.00	Balance with Bank	30	5,030,781.00	0.00	Training and Workshops	20	68,171.00
5,971,000.00	LOANS AND ADVANCES	17	0.00	201,461.00	NGO Services	23	679,278.00
100,093,000.00	GENERAL FUND	29	77,639,000.00	301,890.00	Operational Expenses	27	183,063.00
383,666.00	Other Income	56	130,386.00		Closing Balance:		
115,493,818.00			82,800,167.00	5,030,781.00	Balance with Bank	31	19,194.00
				115,493,818.00			82,800,167.00



LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Inter Unit Fund Transfer	0.00	5,971,000.00
Total	0.00	5,971,000.00

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Grant from NACO to SACS	77,639,000.00	100,093,000.00
Total	77,639,000.00	100,093,000.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Cheque in Transit	5,000,000.00	0.00
TIPF-Bank	30,781.00	9,046,152.00
Total	5,030,781.00	9,046,152.00



Other Income

Schedule 56

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Other Receipts	43,565.00	9,900.00
Interest from Bank	86,821.00	373,766.00
Total	130,386.00	383,666.00

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Advance to Others	967,462.00	1,943,674.00
Advance to NGOs	70,358,999.00	104,105,459.00
Advance to Staff	10,000.00	152,747.00
Advance to District Hospitals	4,543,000.00	3,757,806.00
Inter Unit Fund Transfer	5,971,000.00	0.00
Total	81,850,461.00	109,959,686.00

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Training	68,171.00	0.00
Total	68,171.00	0.00



NGO Services

Schedule 23

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
NGO Services for Priority Interventions	679,278.00	201,461.00
Total	679,278.00	201,461.00

Operational Expenses

Schedule 27

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Travelling Expenses	76,528.00	195,727.00
Bank Charges	320.00	0.00
Postage/Courier	106,215.00	94,643.00
Other Administration Cost	0.00	11,520.00
Total	183,063.00	301,890.00

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Cheque in Transit	0.00	5,000,000.00
TIPF-Bank	19,194.00	30,781.00
Total	19,194.00	5,030,781.00





Kerala SACS - TI POOL FUND

IPP Building, Red Cross Road , Thiruvananthapuram - 695037

National AIDS Control Project - Phase III

Utilisation Certificate

Certified that an amount of Rs.77,639,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year 2015-16 vide letter No. given below and opening Cash/Bank Balance Rs. 5,030,781.00 (and Current Liabilities of Rs.0.00)and outstanding Advances for Rs. -4,856,593.95 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 846,197.80. a sum of Rs. 77,592,050.53 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 19,194.00 (and Current Liabilities of Rs. 0.00)and outstanding advances of Rs.1,048,140.32. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year .

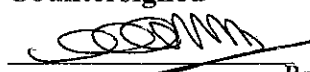
Sl. No.	Sanction letter Number and Date	Amount
1	T-11017/1/2015-16/NACO(F) . 21.05.2015	36,144,000.00
2	T-11017/10/2015-16/NACO(F) . 16.09.2015	21,290,000.00
3	T-11017/11/2015-16/NACO(F) . 11.12.2015	2,500,000.00
4	T-11017/11/2015-16/NACO(F) . 29.01.2016	17,705,000.00
	Total	77,639,000.00

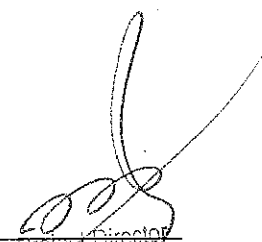
2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

For ROY GHOSH & ASSOCIATES
(Chartered Accountants)
Countersigned


Partner
(Chartered Accountant)


Project Director
Kerala State AIDS Control Society
(Project Director)
Thiruvananthapuram-35

Opening balance of Net Current Assets	Amount (Rs.)
Cheque in Transit	5,000,000.00
TIPF-Bank	30,781.00
Advance to Others	209.00
Advance to NGOs	751,939.05
Advance to District Hospitals	362,258.00
Inter Unit Fund Transfer	-5,971,000.00
	<u>174,187.05</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	77,639,000.00
	<u>77,639,000.00</u>
Utilisation of funds	Amount (Rs.)
Other Lab. Supplies	635,142.00
Training	1,195,249.00
Salary	49,635,005.37
Travelling Expenses	3,832,594.00
Rent, Rates & Taxes	6,468,557.00
Telephone/Communication Expenses	38,048.00
Honorarium	11,369,822.00
Bank Charges	23,234.06
Printing & Stationery	37,812.00
Water and Electricity Charges	14,140.00
NGO Services for Priority Interventions	689,278.00
Postage/Courier	107,959.00
Other Administration Cost	2,264,452.10
Need Based Assistance	38,735.00
Campaigns	1,242,023.00
	<u>77,592,050.53</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	255,468.66
Interest from Bank	590,729.14
	<u>846,197.80</u>
Closing balance of Net Current Assets	Amount (Rs.)
TIPF-Bank	19,194.00
Advance to NGOs	467,242.32
Advance to District Hospitals	580,898.00
	<u>1,067,334.32</u>



Kerala SACS - TI Pool Fund

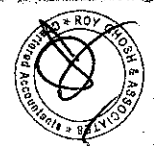
National AIDS Control Project - Phase III

Bank Reconciliation Statement

Bank Code TIPF-Bank (3133)

As on 31-Mar-2016

Particulars	Amount (Rs.)	Amount (Rs.)
Closing Balance as per Bank Book		19,194.00
ADD		
Cheques issued but not presented for payment	813,143.00	
Directly Credited by Bank	0.00	
		813,143.00
LESS		
Cheques deposited but not cleared	0.00	
Directly Debited by Bank	0.00	
		0.00
Closing Balance as per Bank Statement		832,337.00



Cheques issued but not presented for payment

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BPV/0	31-Mar-2016	NGO Services for Priority Interventions (2143)	Being amount paid for remuneration and other claims of evaluators as per Proc. No. 24	091977	31-Mar-2016	679,278.00
BPV/0	31-Mar-2016	Advance to Staff (3205)	Being amount paid for advance stamp paper to renew the contract of 50 TIs as per Proc. No. 25	091978	31-Mar-2016	10,000.00
BPV/0	31-Mar-2016	Training (2117)	Being amount paid for TA/DA of various official visit as per Proc. No. 26	091979	31-Mar-2016	48,592.00
BPV/0	31-Mar-2016	Training (2117)	Being amount paid for AIR ticket charges as per Proc. No. 26	091980	31-Mar-2016	19,579.00
BPV/0	31-Mar-2016	Advance to NGOs (3203)	Being amount paid for advance for march expenditure of Chethana TG project as per Proc. No. 27	55694	31-Mar-2016	55,694.00
						813,143.00





Auditors' Report on Financial Statements

We have audited the accompanying Financial Statements of Kerala State AIDS Control Society, Thiruvananthapuram (Global Fund RCC - II) as at 31st March, 2016 which comprises the Balance Sheet, Income and Expenditure Accounts and Receipts and Payments Accounts for the period ended on that date.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and presentation of these financial statements that give a true and fair view. This responsibility includes the design, implementation and maintenance of adequate accounting records for safeguarding of the assets of the Society and for preventing and detecting fraud and other irregularities; selection and application of appropriate accounting policies; making adjustments 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 fair presentation of financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the 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 whether due to fraud or error.

An audit involves performing procedures to obtain audit evidence about the amounts and 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 control and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion:

In our opinion, as shown by books of Fund, and to the best of our information and according to the explanation given to us, we have obtained all the information and



explanations which to the best of our knowledge and were necessary for the purpose of our audit.

- a) The Balance Sheet, read with the notes thereon is a full and fair Balance Sheet, containing all the necessary particulars, is properly drawn up so as to exhibit a true and fair view of the state of affairs of the Society as at 31st March, 2016 is in conformity with accounting principles generally accepted in India;
- b) Income and Expenditure Account, consisting of fund relating to **Global Fund RCC - II**, for the period ended 31st March, 2016 is in conformity with accounting principles generally accepted in India;

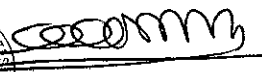
Report on Other Regulatory Requirements:

- a) We have obtained all the information and explanations, which to the best of our knowledge and belief, were necessary for the purposes of the audit and have found them to be satisfactory.
- b) The transactions of the Society, which have come to our notice, have been within the powers of the Society.

Trivundrum,
08.11.2016

For Roy Ghosh & Associates
(Chartered Accountants)
FRN: 320094E




(S. Roy, Partner)
M. No. 053959

Balance Sheet

For The Period From : 01-Apr-2015 To :31-Mar-2016

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.)
(692,383.74)	GENERAL FUND	01	2,466,189.20	2,379,452.00	FIXED ASSETS	02	2,379,452.00
1,162,763.00	CURRENT LIABILITIES AND PROVISIONS		844,682.00	35,642.69	CURRENT ASSETS, LOANS AND ADVANCES		399,567.69
2,379,452.00	CURRENT LIABILITIES	0501	2,379,452.00	434,736.57	CURRENT ASSETS	0301	2,911,303.51
	FIXED ASSET FUND				LOANS AND ADVANCES	0401	
<u>2,849,831.26</u>			<u>5,690,323.20</u>	<u>2,849,831.26</u>			<u>5,690,323.20</u>

For ROY GHOSH & ASSOCIATES
(Chartered Accountants)

Auditor Partner

FC/FM/FO

Project Director
Kerala State AIDS Control Society
Thiruvananthapuram-35

General Fund

Schedule 01

Figures in Rupees

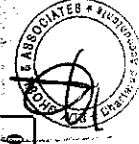
Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Opening grant in aid	692,383.74	7,094,513.95
Add: Received during the year		
Grant from NACO to SACS	43,517,000.00	51,840,000.00
Recovery/Deduction of Grants	21,600,000.00	0.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(61,958,427.06)	59,626,897.69
Closing grant in aid	2,466,189.20	692,383.74

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Office Equipment (2206)	37,722.00	0.00	0.00	37,722.00
Vehicles (2205)	2,341,730.00	0.00	0.00	2,341,730.00
Grand Total	2,379,452.00	0.00	0.00	2,379,452.00



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-16 (Rs.)
Bank1	35,642.69
Total	35,642.69

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees	
Particulars	As at 31-Mar-15 (Rs.)
Advance to Others	2,346,931.00
Advance to District Authorities	587,805.57
Inter Unit Fund Transfer	-2,500,000.00
Total	434,736.57

CURRENT LIABILITIES

Schedule 0501

Figures in Rupees	
Particulars	As at 31-Mar-15 (Rs.)
Other Recoveries	1,674.00
Security / Earnest Deposit (Received)	1,161,089.00
Total	1,162,763.00



Receipt And Payment Account

For The Period From : 01-Apr-2015 To :31-Mar-2016

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.)
	Opening Balance:						
7,001,477.69	Balance with Bank	30	35,642.69	3,855,950.00	LOANS AND ADVANCES	17	3,432,158.00
2,500,000.00	LOANS AND ADVANCES	17	0.00	92,576.00	CURRENT LIABILITIES	32	347,508.00
51,840,000.00	GENERAL FUND	29	65,117,000.00	284,668.00	Training and Workshops	20	188,008.00
502,161.00	Other Income	56	170,941.00	56,213,327.00	Salary (Pay and Allowances)	25	56,453,758.00
61,843,638.69			65,323,583.69	1,217,446.00	Maintenance Costs	26	4,421,615.00
				144,029.00	Operational Expenses	27	80,969.00
					Closing Balance:		
				35,642.69	Balance with Bank	31	399,567.69
				61,843,638.69			65,323,583.69



LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Inter Unit Fund Transfer	0.00	2,500,000.00
Total	0.00	2,500,000.00

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Grant from NACO to SACS	43,517,000.00	51,840,000.00
Recovery/Deduction of Grants	21,600,000.00	0.00
Total	65,117,000.00	51,840,000.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Bank I	35,642.69	7,001,477.69
Total	35,642.69	7,001,477.69



Other Income

Schedule 56

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Sale of Bid/Tender Documents	0.00	6,000.00
Other Receipts	0.00	81,412.00
Interest from Bank	170,941.00	414,749.00
Total	170,941.00	502,161.00

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Advance to Others	4,178.00	2,502,831.00
Advance to Staff	11,373.00	417,994.00
Advance to District Authorities	916,607.00	935,125.00
Inter Unit Fund Transfer	2,500,000.00	0.00
Total	3,432,158.00	3,855,950.00



CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
TDS (Salary)	29,427.00	22,534.00
Security / Earnest Deposit (Received)	318,081.00	70,042.00
Total	347,508.00	92,576.00

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Training	188,008.00	284,668.00
Total	188,008.00	284,668.00

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Salary	56,453,758.00	56,213,327.00
Total	56,453,758.00	56,213,327.00



Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Equipment Maintenance	18,874.00	96,177.00
Vehicle Maintenance	43,160.00	38,331.00
Expenses on ICTC centre set up and maintenance	4,359,581.00	1,082,938.00
Total	4,421,615.00	1,217,446.00

Operational Expenses

Schedule 27

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Review Meeting and Supervision of Councillors	80,969.00	144,029.00
Total	80,969.00	144,029.00

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Bank1	399,567.69	35,642.69
Total	399,567.69	35,642.69



Income And Expenditure Account

For The Period From : 01-Apr-2015 To :31-Mar-2016

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
1,013,466.00	Training and Workshops	08	188,008.00	518,013.00	Other Income	28	184,822.00
57,313,927.69	Salary (Pay and Allowances)	13	57,306,040.06	59,626,897.69	Grants utilised to the extent of revenue expenditure		61,938,427.06
1,511,234.00	Maintenance Costs	14	4,545,273.00				
306,283.00	Operational Expenses	15	103,928.00				
60,144,910.69			62,143,249.06	60,144,910.69			62,143,249.06



Other Income

Schedule 28

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Sale of Bid/Tender Documents	0.00	6,000.00
Other Receipts	0.00	81,412.00
Interest from Bank	184,822.00	430,601.00
Total	184,822.00	518,013.00

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Training	188,008.00	1,013,466.00
Total	188,008.00	1,013,466.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Salary	57,306,040.06	57,313,927.69
Total	57,306,040.06	57,313,927.69



Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Equipment Maintenance	20,700.00	97,801.00
Vehicle Maintenance	162,992.00	318,045.00
Expenses on ICTC centre set up and maintenance	4,361,581.00	1,095,388.00
Total	4,545,273.00	1,511,234.00

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Bank Charges	0.00	916.00
Review Meeting and Supervision of Councillors	103,928.00	305,367.00
Total	103,928.00	306,283.00



Kerala SACS - GLOBAL FUND RCC-II

National AIDS Control Project - Phase III

Bank Reconciliation Statement

Bank Code Bank1 (3102)

As on 31-Mar-2016

Particulars	Amount (Rs.)	Amount (Rs.)
Closing Balance as per Bank Book		399,567.69
ADD		
Cheques issued but not presented for payment	564,839.00	
Directly Credited by Bank	25,089.00	
		589,928.00
LESS		
Cheques deposited but not cleared	1,632.00	
Directly Debited by Bank	573.00	
		2,205.00
Closing Balance as per Bank Statement		987,290.69



Cheques deposited but not cleared

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BRV/0	31-Mar-2016	Advance to Others (3202)	Being amount received Refund of advance to DTO kollam	09171	31-Mar-2016	1,632.00
						<u>1,632.00</u>

Cheques issued but not presented for payment

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BPV/0	23-Mar-2016	Expenses on ICTC centre set up and maintenance (2160)	Being amount paid cost of consumables supplied to ICTCs	634386	23-Mar-2016	258,470.00
BPV/0	23-Mar-2016	Expenses on ICTC centre set up and maintenance (2160)	Being amount paid consumables supplied to ICTCs	634388	23-Mar-2016	4,347.00
BPV/0	31-Mar-2016	Training (2117)	Being amount paid TA/DA of EID training Mumbai	634395	31-Mar-2016	57,680.00
BPV/0	31-Mar-2016	Salary (2118)	Being amount paid Fuel expenses of dist supervisor	634396	31-Mar-2016	17,500.00
BPV/0	31-Mar-2016	Review Meeting and Supervision of Councillors (2163)	Being amount paid Fliegh Ticket charges of Dr.Rebecca Thomas in connection with official travel	634397	31-Mar-2016	32,605.00
BPV/0	31-Mar-2016	Review Meeting and Supervision of Councillors (2163)	Being amount paid TA DA in connection with official travels	634398	31-Mar-2016	22,439.00
BPV/0	31-Mar-2016	Salary (2118)	Being amount paid Fuel expenses of ICTC supervisor DAPCU kozhikode JAN --MARCH	634399	31-Mar-2016	7,500.00
BPV/0	31-Mar-2016	Expenses on ICTC centre set up and maintenance (2160)	Being amount paid Postage charges for logistic post	634401	31-Mar-2016	19,578.00
BPV/0	31-Mar-2016	Salary (2118)	Being amount paid salary for the month of march 2016 Technical Officers SRL	634402	31-Mar-2016	113,920.00
BPV/0	31-Mar-2016	Salary (2118)	Being amount paid salary of ICTC supervisor for the month of march 2016	634403	31-Mar-2016	19,950.00
BPV/0	31-Mar-2016	Expenses on ICTC centre set up and maintenance (2160)	Being amount paid DAILY WAGES TO CASUAL WORKERS	634404	31-Mar-2016	4,900.00



BPV/0	31-Mar-2016	Expenses on ICTC centre set up and maintenance (2160)	Being amount paid for daily wages to casual workers as per Proc. No. 170	634405	31-Mar-2016	5,950.00
						<u>564,839.00</u>

Directly Credited by Bank

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
	28-Mar-2016		directly credited by bank			6,710.00
	30-Mar-2016		directly credited by bank			5,379.00
	30-Mar-2016		directly credited by bank			13,000.00
						<u>25,089.00</u>

Directly Debited by Bank

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
	02-Feb-2016		bank charges			287.00
	24-Mar-2016		bank charges			286.00
						<u>573.00</u>





Kerala SACS - GLOBAL FUND RCC-II

IPP Building, Red Cross Road , Thiruvananthapuram - 695037

National AIDS Control Project - Phase III

Utilisation Certificate

Certified that an amount of Rs.43,517,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year 2015-16 vide letter No. given below and opening Cash/Bank Balance Rs. 35,642.69 (and Current Liabilities of Rs.1,162,763.00) and outstanding Advances for Rs. 434,736.57 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 184,822.00. a sum of Rs. 62,143,249.06 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 399,567.69 (and Current Liabilities of Rs. 844,682.00) and outstanding advances of Rs.2,911,303.51. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year . **Received Fund Rs. 21,600,000.00**

Sl. No.	Sanction letter Number and Date	Amount
1	T. 11017/1/2015-16/NACO(F). 21.05.15	21,942,000.00
2	T. 11017/1/2015-16/NACO(F). 16.09.15	12,033,000.00
3	T. 11017/11/2015-16/NACO(F). 11.12.15	1,479,000.00
4	T. 11017/11/2015-16/NACO(F). 29.01.16	8,063,000.00
	Total	43,517,000.00

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

Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

For **ROY GHOSH & ASSOCIATES**

(Chartered Accountants)

Countersigned

Partner

(Chartered Accountant)

Project Director
Kerala State AIDS Control Society
Thiruvananthapuram-30

Opening balance of Net Current Assets	Amount (Rs.)
Bankl	35,642.69
Advance to Others	2,346,931.00
Advance to District Authorities	587,805.57
Inter Unit Fund Transfer	-2,500,000.00
	<u>470,379.26</u>
Opening balance of Net Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	1,161,089.00
Other Recoveries	1,674.00
	<u>1,162,763.00</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	43,517,000.00
Recovery/Deduction of Grants	21,600,000.00
	<u>65,117,000.00</u>
Utilisation of funds	Amount (Rs.)
Training	188,008.00
Salary	57,306,040.06
Equipment Maintenance	20,700.00
Vehicle Maintenance	162,992.00
Expenses on ICTC centre set up and maintenance	4,361,581.00
Review Meeting and Supervision of Councillors	103,928.00
	<u>62,143,249.06</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Interest from Bank	184,822.00
	<u>184,822.00</u>
Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	843,008.00
Other Recoveries	1,674.00
	<u>844,682.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
Bankl	399,567.69
Advance to Others	2,329,331.00
Advance to District Authorities	581,972.51
	<u>3,310,871.20</u>





Auditors' Report on Financial Statements

We have audited the accompanying Financial Statements of Kerala State AIDS Control Society, Thiruvananthapuram (Global Fund RCC - IV) as at 31st March, 2016 which comprises the Balance Sheet, Income and Expenditure Accounts and Receipts and Payments Accounts for the period ended on that date.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and presentation of these financial statements that give a true and fair view. This responsibility includes the design, implementation and maintenance of adequate accounting records for safeguarding of the assets of the Society and for preventing and detecting fraud and other irregularities; selection and application of appropriate accounting policies; making adjustments 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 fair presentation of financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the 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 whether due to fraud or error.

An audit involves performing procedures to obtain audit evidence about the amounts and 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 control and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion:

In our opinion, as shown by books of Fund, and to the best of our information and according to the explanation given to us, we have obtained all the information and



Kerala SACS - GLOBAL FUND RCC-IV

IPP Building, Red Cross Road , Thiruvananthapuram - 695037

National AIDS Control Project - Phase III

Balance Sheet

For The Period From : 01-Apr-2015 To :31-Mar-2016

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.)
(3,527,336.43)	GENERAL FUND	01	624,664.47	2,980,690.00	FIXED ASSETS	02	2,987,397.00
118,039.00	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS, LOANS AND ADVANCES		
2,980,690.00	CURRENT LIABILITIES	0501	97,305.00	258,144.44	CURRENT ASSETS	0301	6,152.44
	FIXED ASSET FUND		2,987,397.00	-3,667,441.87	LOANS AND ADVANCES	0401	715,817.03
<u>(428,607.43)</u>			<u>3,709,366.47</u>	<u>(428,607.43)</u>			<u>3,709,366.47</u>

For ROY CHOWDHURY & ASSOCIATES
(Chartered Accountants)

Auditor

Partner

FC/FM/FO

Project Director
Project Director
Kerala State AIDS Control Society
Thiruvananthapuram-35

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Opening grant in aid	3,527,336.43	614,796.43
Add: Received during the year		
Grant from NACO to SACS	15,481,000.00	18,224,000.00
Recovery/Deduction of Grants	8,100,000.00	0.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(19,422,292.10)	22,004,046.86
Grants utilised to the extent of fixed asset expenditure	(6,707.00)	362,086.00
Closing grant in aid	624,664.47	3,527,336.43



Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Civil Works (2201)	559,878.00	0.00	0.00	559,878.00
Furniture , Fixtures & Supplies (2202)	91,085.00	0.00	0.00	91,085.00
Office Equipment (2206)	2,329,727.00	6,707.00	0.00	2,336,434.00
Grand Total	2,980,690.00	6,707.00	0.00	2,987,397.00

Funds from Other Sources

Schedule 03

Figures in Rupees

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



CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Bank6	6,152.44	258,144.44
Total	6,152.44	258,144.44

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Advance to Others	190,073.00	189,953.00
Advance to District Authorities	525,744.03	142,605.13
Inter Unit Fund Transfer	0.00	-4,000,000.00
Total	715,817.03	-3,667,441.87

CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Security / Earnest Deposit (Received)	97,305.00	118,039.00
Total	97,305.00	118,039.00



Kerala SACS - GLOBAL FUND RCC-IV

IPP Building, Red Cross Road , Thiruvananthapuram - 695037

National AIDS Control Project - Phase III

Income And Expenditure Account

For The Period From : 01-Apr-2015 To :31-Mar-2016

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.)
141,542.00	Kits and Other Lab Supplies	06	53,250.00	119,186.39	Other Income	28	74,396.89
1,110,462.00	Medicines	07	112,917.00	22,004,046.86	Grants utilised to the extent of revenue expenditure		19,422,292.10
406,036.00	Training and Workshops	08	140,897.00				
18,960,981.00	Salary (Pay and Allowances)	13	17,922,670.00				
1,504,212.25	Operational Expenses	15	1,266,954.99				
22,123,233.25			19,496,688.99	22,123,233.25			19,496,688.99



Other Income

Schedule 28

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Other Receipts	0.00	482.44
Interest from Bank	74,396.89	118,703.95
Total	74,396.89	119,186.39

Kits and Other Lab Supplies

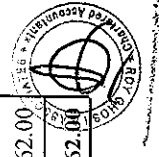
Schedule 06

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Consumable Items	53,250.00	141,542.00
Total	53,250.00	141,542.00

Medicines

Schedule 07

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
OI Drugs	112,917.00	1,110,462.00
Total	112,917.00	1,110,462.00



Training and Workshops

Schedule 08

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Training	140,897.00	406,036.00
Total	140,897.00	406,036.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Salary	17,922,670.00	18,960,981.00
Total	17,922,670.00	18,960,981.00



Operational Expenses

Schedule 15

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Operational Expenses	134,369.00	151,406.25
Bank Charges	705.00	0.00
Printing & Stationery	165,278.00	0.00
Contingency	592,443.99	912,056.00
Transportation Expenses	374,159.00	440,750.00
Total	1,266,954.99	1,504,212.25



Kerala SACS - GLOBAL FUND RCC-IV

IPP Building, Red Cross Road , Thiruvananthapuram - 695037

National AIDS Control Project - Phase III

Receipt And Payment Account

For The Period From : 01-Apr-2015 To :31-Mar-2016

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:			1,601,709.00	LOANS AND ADVANCES	17	5,282,033.00
	Cash in hand		0.00	43,155.00	FIXED ASSETS	16	0.00
338,053.00	Balance with Bank	30	258,144.44	1,178,169.00	CURRENT LIABILITIES	32	794,016.00
4,000,000.00	LOANS AND ADVANCES	17	0.00	1,110,462.00	Medicines	19	0.00
18,224,000.00	GENERAL FUND	29	23,581,000.00	225,045.00	Training and Workshops	20	95,355.00
106,587.44	Other Income	56	55,822.00	17,807,712.00	Salary (Pay and Allowances)	25	17,149,388.00
22,668,640.44			23,894,966.44	444,244.00	Operational Expenses	27	568,022.00
					Closing Balance:		
				0.00	Cash in hand		0.00
				258,144.44	Balance with Bank	31	6,152.44
				22,668,640.44			23,894,966.44



LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Inter Unit Fund Transfer	0.00	4,000,000.00
Total	0.00	4,000,000.00

GENERAL FUND

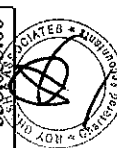
Schedule 29

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Grant from NACO to SACS	15,481,000.00	18,224,000.00
Recovery/Deduction of Grants	8,100,000.00	0.00
Total	23,581,000.00	18,224,000.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Bank6	258,144.44	338,053.00
Total	258,144.44	338,053.00



Schedule 56

Other Income

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Other Receipts	0.00	482.44
Interest from Bank	55,822.00	106,105.00
Total	55,822.00	106,587.44

Schedule 17

LOANS AND ADVANCES

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Advance to Others	113,037.00	177,198.00
Advance to Staff	51,480.00	180,991.00
Advance to District Authorities	1,117,516.00	1,243,520.00
Inter Unit Fund Transfer	4,000,000.00	0.00
Total	5,282,033.00	1,601,709.00

Schedule 16

FIXED ASSETS

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Office Equipment	0.00	43,155.00
Total	0.00	43,155.00



CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
General Provident Fund	290,750.00	738,223.00
Group Insurance Scheme	10,593.00	11,556.00
TDS (Salary)	471,939.00	403,490.00
Security / Earnest Deposit (Received)	20,734.00	24,900.00
Total	794,016.00	1,178,169.00

Medicines

Schedule 19

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Oil Drugs	0.00	1,110,462.00
Total	0.00	1,110,462.00

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Training	95,355.00	225,045.00
Total	95,355.00	225,045.00



Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Salary	17,149,388.00	17,807,712.00
Total	17,149,388.00	17,807,712.00

Operational Expenses

Schedule 27

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Operational Expenses	34,523.00	3,494.00
Printing & Stationery	165,278.00	0.00
Transportation Expenses	368,221.00	440,750.00
Total	568,022.00	444,244.00

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Bank6	6,152.44	258,144.44
Total	6,152.44	258,144.44





Kerala SACS - GLOBAL FUND RCC-IV

IPP Building, Red Cross Road , Thiruvananthapuram - 695037

National AIDS Control Project - Phase III

Utilisation Certificate

Certified that an amount of Rs.15,481,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year 2015-16 vide letter No. given below and opening Cash/Bank Balance Rs. 258,144.44 (and Current Liabilities of Rs.118,039.00)and outstanding Advances for Rs. -3,667,441.87 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 74,396.89. a sum of Rs. 19,503,395.99 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 6,152.44 (and Current Liabilities of Rs. 97,305.00)and outstanding advances of Rs.715,817.03. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year . **Received Fund Rs. 8,100,000.00**

Sl. No.	Sanction letter Number and Date	Amount
1	T.11017/1/2015-16/NACO (F). 21.05.15	7,538,000.00
2	T.11017/1/2015-16/NACO (F). 16.09.15	3,796,000.00
3	T.11017/11/2015-16/NACO (F). 11.12.15	946,000.00
4	T.11017/11/2015-16/NACO (F). 29.01.16	3,201,000.00
	Total	15,481,000.00

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

Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

For ROY GHOSH & ASSOCIATES
(Chartered Accountants)

Countersigned

Partner

(Chartered Accountant)

Project Director
(Project Director)
Kerala State AIDS Control Society
Thiruvananthapuram-35

Kerala SACS - GLOBAL FUND RCC-IV

National AIDS Control Project - Phase III

Bank Reconciliation Statement

Bank Code Bank6 (3109)

As on 31-Mar-2016

Particulars	Amount (Rs.)	Amount (Rs.)
Closing Balance as per Bank Book		6,152.44
ADD		
Cheques issued but not presented for payment	435,886.00	
Directly Credited by Bank	36,000.00	
		471,886.00
LESS		
Cheques deposited but not cleared	1,486.00	
Directly Debited by Bank	286.00	
		1,772.00
Closing Balance as per Bank Statement		476,266.44



Cheques deposited but not cleared

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BRV/0	31-Mar-2016		Being amount received form refund of balance amount of advance - Interest amount received	351672	31-Mar-2016	1,486.00
						<u>1,486.00</u>

Cheques issued but not presented for payment

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BPV/0	22-Mar-2016	Transportation Expenses (2188)	Being amount paid for courier charges towards the transportation of ZL adult as per Proc. No. 104	378204	22-Mar-2016	1,653.00
BPV/0	28-Mar-2016	General Provident Fund (3301)	Being amount paid for PF deduction for ART centre staff for the month of Jan 2016 (25Days)	378213	28-Mar-2016	26,350.00
BPV/0	30-Mar-2016	General Provident Fund (3301)	Being amount paid for PF deduction of ART staff as per Proc. No. 110	378215	30-Mar-2016	26,350.00
BPV/0	30-Mar-2016	Group Insurance Scheme (3303)	Being amount paid for LIC deduction of ART staff as per Proc. No. 110	378216	30-Mar-2016	963.00
BPV/0	31-Mar-2016	Training (2117)	Being amount paid for TA/DA of various official visit as per proc No. 110	378217	31-Mar-2016	16,195.00
BPV/0	31-Mar-2016	Training (2117)	Being amount paid for TA/DA of various official visit as per Proc. No. 111	378218	31-Mar-2016	6,922.00
BPV/0	31-Mar-2016	Salary (2118)	Being amount paid for salary for January to March 2016 as per proc. No. 112	378219	31-Mar-2016	7,190.00
BPV/0	31-Mar-2016	TDS (Salary) (3308)	Being amount paid for IT deduction of Dr. K. Shylaja for the period from Jan to Mar 2016 as per proc. No. 112	378220	31-Mar-2016	126,358.00
BPV/0	31-Mar-2016	Transportation Expenses (2188)	Being amount paid for courier charges towards M/s India Post as per Proc. NJo. 113	378221	31-Mar-2016	16,323.00
BPV/0	31-Mar-2016		Being amount paid for advance for operational cost as per Proc. No. 114	378222	31-Mar-2016	200,000.00
BPV/0	31-Mar-2016	Training (2117)	Being amount paid for TA/DA visiting - ART GH Ernakulam as per Proc. No. 115	378223	31-Mar-2016	2,682.00
BPV/0	31-Mar-2016	Transportation Expenses (2188)	Being amount paid for wages of casual workers as per Proc. No. 116	378224	31-Mar-2016	4,900.00
						<u>435,886.00</u>



Directly Credited by Bank

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
	31-Mar-2016		DIRECTLY CREDITED BY BANK			36,000.00
						<u>36,000.00</u>

Directly Debited by Bank

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
	24-Mar-2016		DIRECTLY DEBITED BY BANK			286.00
						<u>286.00</u>

