

**STATUTORY AUDIT REPORT**

**AND**

**ANNUAL ACCOUNTS**

**KERALA STATE AIDS CONTROL SOCIETY**

**FOR THE YEAR ENDED**

**31<sup>ST</sup> MARCH 2014**

**M/s Roy Ghosh & Associates  
(Chartered Accountants)  
545, G.T. Road (South)  
4<sup>th</sup> Floor, Room No. 10, Howrah  
West Bengal - 711 101**



# Roy Ghosh & Associates

Chartered Accountants

The Project Director,  
Kerala State Aids Control Society,  
Red Cross Road,  
Trivundrum

Re: - Management letter for the Statutory Audit of the Society of TI Pool, GFATM-II, GFATM-IV & New DBS as on 31.3.2014

Sir,

In connection with our audit of the financial statements for the year ended 31<sup>st</sup> March, 2014, 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. The Society is holding too many expired/unserviceable stocks of Drugs/Medicines as on 31.03.2014 without destroying the same. It is advisable that the Society should destroy the said stocks at the earliest following the guidelines of the NACO.
2. The Society is having severe shortage of space for storing medicines in the desired temperature. Most of the drug cartoons were dumped at the entrance and at the side of the stairs. Other ART drugs were kept in a place which is not air-conditioned and the temperature is well exceeds 30 degree Celsius.





# Roy Ghosh & Associates

Chartered Accountants

3. The Society has printed 500 Books relating to document of World Blood Doner Day, 2013 vide Order No. 92/2014/PSI/KSACS dt 25.01.2014 and stocks were entered in the Stock Register vide Page No 38 of Register No. - 2 but the stock was not distributed to anyone as on 13.06.2014.

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 Dr. M. Beena, IAS, Project Director, Dr. B. Ushakumari, APD, Mr. L. Roopan, DD (F) and Mr. S Santhosh, AD (F) 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)

Saturday, June 14, 2014



# Roy Ghosh & Associates

**Chartered Accountants**

## AUDIT REPORT (NEW DBS)

### Introductory Paragraph

We have audited the accompanying financial statements of the Kerala State Aids Control Society, Thiruvananthapuram (NEW DBS) under National AIDS Control Project - Phase IV as of March 31, 2014. Our responsibility is to express an opinion on these financial statements based on our audit.

### Scope Paragraph

We conducted our audit in accordance with Standards on Auditing issued by the Institute of Chartered Accountants on India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis evidence supporting the amounts, review of internal controls and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

### Opinion Paragraph

In our opinion, the financial statements, read with observation, if any, give a true and fair view of the Sources and Application of Funds and the financial position of Kerala State Aids Control Society of New DBS Fund for the year ended March 31, 2014 in accordance with consistency applied accounting standards.

In addition,

- With respect to IFRs, adequate supporting documentation has been maintained to support the IFRs subject to our observations given in the Management Letter to this report,
- Which expenditures are eligible for financing under the Grant Agreement, subject to our observations given in the management letter to this report?
- Procurement of goods and services has been carried out as per the procurement manual issued by NACO, GOI and NGO/CBO guidelines subject to our observations given in the management letter to this report.

Place: Trivandrum,

Date: Saturday, June 14, 2014

for Roy Ghosh & Associates  
(Chartered Accountants)

FRN: 320094E



(S. Roy, Partner)

(M. No. 053959)

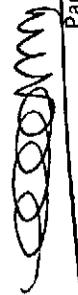
National AIDS Control Project - Phase III

**Balance Sheet**

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

Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
42,138,010.87	GENERAL FUND	01	19,581,621.87	27,674,613.00	FIXED ASSETS	02	30,141,054.00
2,009,464.00	CURRENT LIABILITIES AND PROVISIONS		2,512,739.00	38,412,326.37	CURRENT ASSETS, LOANS AND ADVANCES		20,159,658.87
27,674,613.00	CURRENT LIABILITIES	0501	30,141,054.00	5,735,148.50	CURRENT ASSETS	0301	1,934,702.00
71,822,087.87	FIXED ASSET FUND		52,235,414.87	71,822,087.87	LOANS AND ADVANCES	0401	1,934,702.00
							52,235,414.87

For ROY GHOSH & ASSOCIATES  
 (CHARTERED ACCOUNTANTS)

  
 Partner.  
 Auditor

FC/FM/FO

  
 Project Director

## General Fund

## Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Opening grant in aid	42,138,010.87	0.00
<b>Add: Received during the year</b>		
Grant from NACO to SACS	171,422,000.00	149,827,000.00
Recovery/Deduction of Grants	(42,678,536.50)	79,393,443.87
NACPIII Closure	0.00	23,856,357.00
<b>Less: Utilised during the year</b>		
Grants utilised to the extent of revenue expenditure	(148,833,411.50)	183,264,177.00
Grants utilised to the extent of fixed asset expenditure	(2,466,441.00)	27,674,613.00
<b>Closing grant in aid</b>	<b>19,581,621.87</b>	<b>42,138,010.87</b>



## 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)	0.00	302,615.00	0.00	302,615.00
Furniture , Fixtures & Supplies (2202)	150,233.00	946,420.00	0.00	1,096,653.00
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	64,200.00	64,200.00	672,594.00
NACPIII Vehicles (2405)	779,319.00	0.00	0.00	779,319.00
Office Equipment (2206)	48,983.00	1,281,606.00	64,200.00	1,266,389.00
<b>Grand Total</b>	<b>27,674,613.00</b>	<b>2,594,841.00</b>	<b>128,400.00</b>	<b>30,141,054.00</b>



Funds from Other Sources

Schedule 03

Figures in Rupees

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



Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
NEW DBS Bank Code	20,159,658.87	38,412,326.37
<b>Total</b>	<b>20,159,658.87</b>	<b>38,412,326.37</b>

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Others	1,648,266.00	747,566.00
Advance to NGOs	0.00	4,109,619.50
Advance to District Authorities	241,187.00	826,957.00
Advance to District Hospitals	4,513.00	2,790.00
Security Deposit (Paid)	40,736.00	48,216.00
<b>Total</b>	<b>1,934,702.00</b>	<b>5,735,148.50</b>



Figures in Rupees

Particulars	As at 31-Mar-14 (Rs)	As at 31-Mar-13 (Rs)
NACPIII Security / Earnest Deposit (Received)	1,283,187.00	0.00
Security / Earnest Deposit (Received)	1,228,525.00	2,009,464.00
TDS (Others)	1,027.00	0.00
<b>Total</b>	<b>2,512,739.00</b>	<b>2,009,464.00</b>



National AIDS Control Project - Phase III

## Income And Expenditure Account

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

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
15,416,349.00	IEC		24,240,009.00	3,027,228.00	Other Income	28	2,225,005.00
15,000.00	Consultants and Consultancy Services		9,000.00	183,264,177.00	Grants utilised to the extent of revenue expenditure		148,833,411.50
6,580.00	Surveillance		0.00				
4,665,016.00	Kits and Other Lab Supplies	06	4,718,832.00				
12,352,604.00	Training and Workshops	08	11,059,862.00				
106,442,290.00	NGO Services	11	65,545,999.00				
29,298,450.00	Salary (Pay and Allowances)	13	32,824,941.00				
658,711.00	Maintenance Costs	14	1,657,930.00				
17,436,405.00	Operational Expenses	15	11,001,843.50				
<b>186,291,405.00</b>			<b>151,058,416.50</b>	<b>186,291,405.00</b>			<b>151,058,416.50</b>



## Other Income

## Schedule 28

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Sale of Bid/Tender Documents	74,500.00	15,000.00
Other Receipts	198,463.00	771,318.00
Interest from Bank	1,952,042.00	2,240,910.00
<b>Total</b>	<b>2,225,005.00</b>	<b>3,027,228.00</b>

## Kits and Other Lab Supplies

## Schedule 06

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Other Lab. Supplies	362,616.00	269,410.00
Consumable Items	4,356,216.00	4,393,606.00
<b>Total</b>	<b>4,718,832.00</b>	<b>4,665,016.00</b>



Training and Workshops

Schedule 08

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	5,896,977.00	7,443,818.00
Campaigns	5,162,885.00	4,908,786.00
<b>Total</b>	<b>11,059,862.00</b>	<b>12,352,604.00</b>

NGO Services

Schedule 11

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
NGO Services	1,835,504.00	7,738,385.50
NGO Services for Priority Interventions	63,710,495.00	98,703,904.50
<b>Total</b>	<b>65,545,999.00</b>	<b>106,442,290.00</b>



## Salary (Pay and Allowances)

## Schedule 13

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	31,660,313.00	27,702,951.00
Honorarium	0.00	316,000.00
Leave Salary & Pension Contributions	1,163,628.00	1,264,534.00
Medical Expenses	1,000.00	14,965.00
<b>Total</b>	<b>32,824,941.00</b>	<b>29,298,450.00</b>

## Maintenance Costs

## Schedule 14

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Equipment Maintenance	468,588.00	121,415.00
Building Maintenance	147,564.00	120,525.00
Vehicle Maintenance	1,041,778.00	416,771.00
<b>Total</b>	<b>1,657,930.00</b>	<b>658,711.00</b>



## Operational Expenses

## Schedule 15

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Operational Expenses	46,102.00	56,965.00
Travelling Expenses	1,354,102.00	2,602,096.00
Telephone/Communication Expenses	563,956.00	369,296.00
Miscellaneous Expenses	4,424,857.00	7,992,333.00
Printing & Stationery	251,465.00	215,412.00
Advertisement (Other than IEC)	265,073.00	254,679.00
Water and Electricity Charges	901,272.00	1,030,621.00
Audit Fees	700,000.00	948,000.00
Legal Expenses	41,000.00	0.00
Postage/Courier	141,186.00	197,661.00
Quality Assessment	372,916.50	276,794.00
Other Administration Cost	145,064.00	287,549.00
Contractual Services - Companies	1,593,019.00	2,668,194.00
Contingency	201,831.00	505,973.00
Transportation Expenses	0.00	30,832.00
<b>Total</b>	<b>11,001,843.50</b>	<b>17,436,405.00</b>



## Receipt And Payment Account

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

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
	Opening Balance:			140,969,742.00	LOANS AND ADVANCES	17	94,963,583.50
0.00	Cash in hand		0.00	0.00	GENERAL FUND	13	39,842,992.00
0.00	Balance with Bank	30	38,412,326.37	3,757,706.00	FIXED ASSETS	16	1,153,206.00
0.00	LOANS AND ADVANCES	17	7,480.00	2,186,992.00	CURRENT LIABILITIES	32	2,733,377.00
230,491,384.87	GENERAL FUND	29	171,422,000.00	4,138,396.00	Kits and Other Lab Supplies	18	3,609,085.00
724,307.00	CURRENT LIABILITIES	32	505,245.00	340,340.00	Training and Workshops	20	627,277.00
1,724,977.00	Other Income	56	1,632,176.00	356,323.50	NGO Services	23	183,812.00
<u>232,940,668.87</u>			<u>211,979,227.37</u>	26,400,885.00	Salary (Pay and Allowances)	25	28,626,336.00
				409,443.00	Maintenance Costs	26	1,069,615.00
				8,560,593.00	Operational Expenses	27	5,987,807.00
				7,386,342.00	IEC		13,013,478.00
				15,000.00	Consultants and Consultancy Services		9,000.00
				6,580.00	Surveillance		0.00
					Closing Balance:		
				0.00	Cash in hand		0.00
				38,412,326.37	Balance with Bank	31	20,159,658.87





LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Security Deposit (Paid)	7,480.00	0.00
<b>Total</b>	<b>7,480.00</b>	<b>0.00</b>

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Grant from NACO to SACS	171,422,000.00	149,827,000.00
Recovery/Deduction of Grants	0.00	80,664,384.87
<b>Total</b>	<b>171,422,000.00</b>	<b>230,491,384.87</b>

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
NEW DBS Bank Code	38,412,326.37	0.00
<b>Total</b>	<b>38,412,326.37</b>	<b>0.00</b>



## CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Security / Earnest Deposit (Received)	504,218.00	724,307.00
TDS (Others)	1,027.00	0.00
<b>Total</b>	<b>505,245.00</b>	<b>724,307.00</b>

## Other Income

Schedule 56

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Sale of Bid/Tender Documents	74,500.00	15,000.00
Other Receipts	198,463.00	706,415.00
Interest from Bank	1,359,213.00	1,003,562.00
<b>Total</b>	<b>1,632,176.00</b>	<b>1,724,977.00</b>



LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Others	27,304,184.50	33,520,549.00
Advance to NGOs	61,788,353.00	101,542,375.00
Advance to Staff	3,689,050.00	3,012,969.00
Advance to District Authorities	1,981,996.00	2,659,849.00
Advance to District Hospitals	200,000.00	200,000.00
Security Deposit (Paid)	0.00	34,000.00
<b>Total</b>	<b>94,963,583.50</b>	<b>140,969,742.00</b>

GENERAL FUND

Schedule 13

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Recovery/Deduction of Grants	39,842,992.00	0.00
<b>Total</b>	<b>39,842,992.00</b>	<b>0.00</b>



**FIXED ASSETS**

**Schedule 16**

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Furniture, Fixtures & Supplies	0.00	89,683.00
Blood Bank Equipments	0.00	3,619,040.00
Office Equipment	1,153,206.00	48,983.00
<b>Total</b>	<b>1,153,206.00</b>	<b>3,757,706.00</b>

**CURRENT LIABILITIES**

**Schedule 32**

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
General Provident Fund	1,697,438.00	1,315,811.00
Group Insurance Scheme	198,571.00	131,421.00
TDS (Salary)	724,061.00	685,742.00
TDS (Others)	0.00	744.00
Other Recoveries	111,337.00	53,274.00
NACPIII Security / Earnest Deposit (Received)	1,970.00	0.00
<b>Total</b>	<b>2,733,377.00</b>	<b>2,186,992.00</b>



Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Consumable Items	3,609,085.00	4,138,396.00
<b>Total</b>	<b>3,609,085.00</b>	<b>4,138,396.00</b>

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	627,277.00	308,896.00
Campaigns	0.00	31,444.00
<b>Total</b>	<b>627,277.00</b>	<b>340,340.00</b>

NGO Services

Schedule 23

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
NGO Services	7,883.00	90,842.50
NGO Services for Priority Interventions	175,929.00	265,481.00
<b>Total</b>	<b>183,812.00</b>	<b>356,323.50</b>



## Salary (Pay and Allowances)

## Schedule 25

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	27,594,399.00	25,094,172.00
Honorarium	0.00	316,000.00
Leave Salary & Pension Contributions	1,030,937.00	975,748.00
Medical Expenses	1,000.00	14,965.00
<b>Total</b>	<b>28,626,336.00</b>	<b>26,400,885.00</b>

## Maintenance Costs

## Schedule 26

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Equipment Maintenance	467,088.00	121,415.00
Building Maintenance	147,564.00	120,525.00
Vehicle Maintenance	454,963.00	167,503.00
<b>Total</b>	<b>1,069,615.00</b>	<b>409,443.00</b>



## Operational Expenses

## Schedule 27

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Operational Expenses	0.00	8,312.00
Travelling Expenses	1,167,675.00	2,097,193.00
Telephone/Communication Expenses	521,234.00	338,731.00
Miscellaneous Expenses	169,441.00	391,956.00
Printing & Stationery	232,529.00	204,736.00
Advertisement (Other than IEC)	265,073.00	254,679.00
Water and Electricity Charges	901,272.00	1,030,621.00
Audit Fees	700,000.00	948,000.00
Legal Expenses	41,000.00	0.00
Postage/Courier	141,186.00	197,661.00
Quality Assessment	137,709.00	158,061.00
Other Administration Cost	117,669.00	237,197.00
Contractual Services - Companies	1,593,019.00	2,668,194.00
Transportation Expenses	0.00	25,252.00
<b>Total</b>	<b>5,987,807.00</b>	<b>8,560,593.00</b>

## Balance with Bank

## Schedule 31

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
NEW DBS Bank Code	20,159,658.87	38,412,326.37
<b>Total</b>	<b>20,159,658.87</b>	<b>38,412,326.37</b>



## 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. 128,743,463.50 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year 2013-14 vide letter No. given below and opening Cash/Bank Balance Rs. 38,412,326.37 (and Current Liabilities of Rs.2,009,464.00) and outstanding Advances for Rs. 5,735,148.50 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 2,225,005.00. a sum of Rs. 153,524,857.50 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 20,159,658.87 (and Current Liabilities of Rs. 2,512,739.00 ) and outstanding advances of Rs.1,934,702.00. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year .

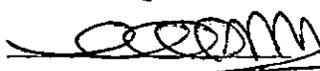
Sl. No.	Sanction letter Number and Date	Amount
1	Ln. No. T-11017/01A/2013 - NACO(F) 2.7.13	68,373,000.00
2	Ln. No. T-11017/02/2013 - NACO(F) 5.11.13	103,049,000.00
3	Recovery / Deduction of Grants.	-42,678,536.50
	Total	128,743,463.50

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

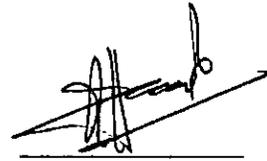
#### Kinds of checks exercised

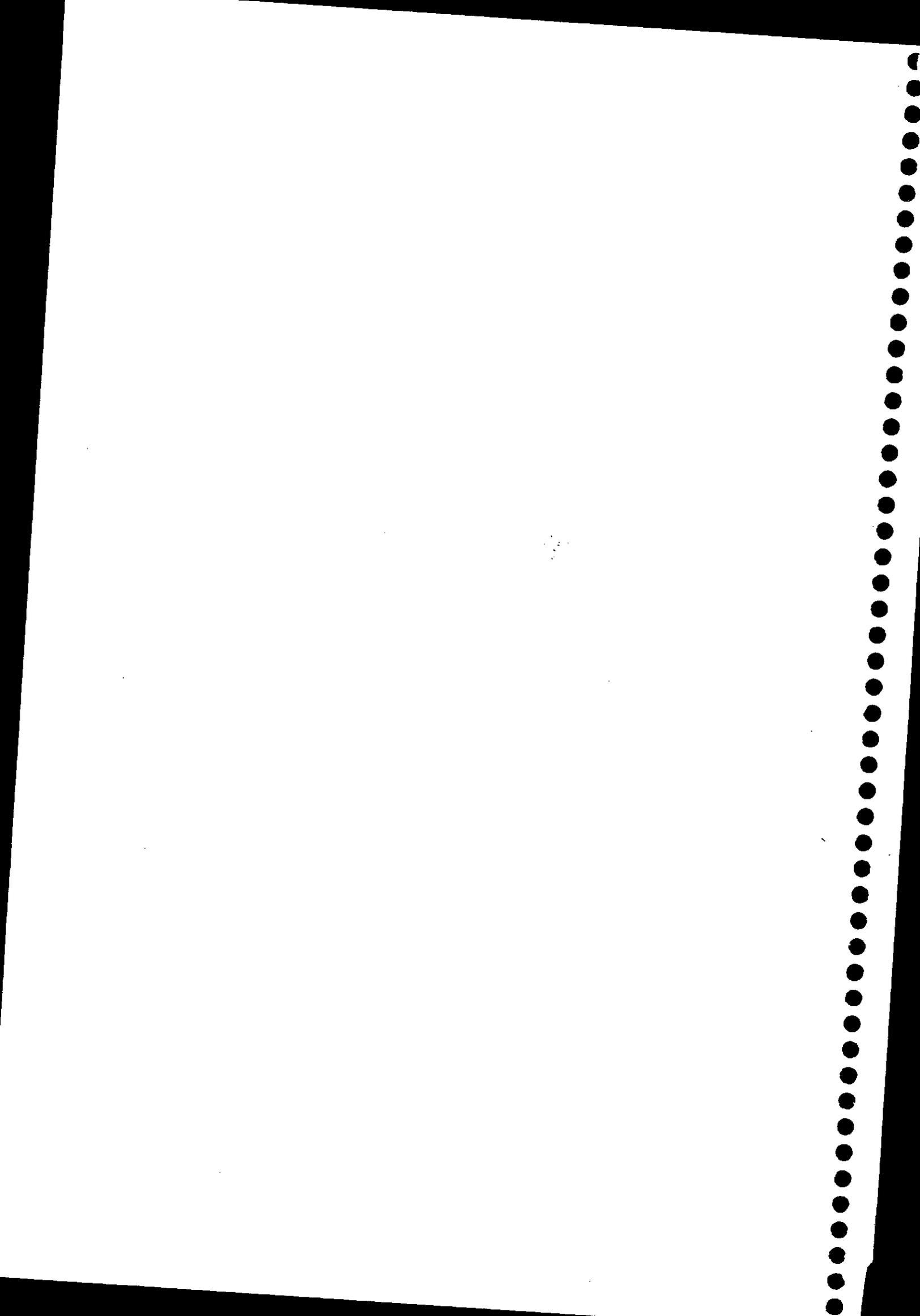
1. Statement of Expenditures
2. Annual Financial Statements

Countersigned

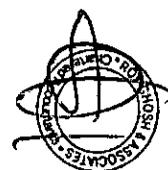
  
(Chartered Accountant)



  
(Project Director)



Opening balance of Net Current Assets	Amount (Rs.)
NEW DBS Bank Code	38,412,326.37
Advance to Others	747,566.00
Advance to NGOs	4,109,619.50
Advance to District Authorities	826,957.00
Advance to District Hospitals	2,790.00
Security Deposit (Paid)	48,216.00
	<u>44,147,474.87</u>
Opening balance of Net Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	2,009,464.00
	<u>2,009,464.00</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	171,422,000.00
Recovery/Deduction of Grants	-42,678,536.50
	<u>128,743,463.50</u>
Utilisation of funds	Amount (Rs.)
Other Lab. Supplies	362,616.00
IEC	24,240,009.00
NGO Services	1,835,504.00
Consultants and Consultancy Services	9,000.00
Operational Expenses	46,102.00
Training	5,896,977.00
Salary	31,660,313.00
Equipment Maintenance	468,588.00
Building Maintenance	147,564.00
Vehicle Maintenance	1,041,778.00
Travelling Expenses	1,354,102.00
Telephone/Communication Expenses	563,956.00
Miscellaneous Expenses	4,424,857.00
Printing & Stationery	251,465.00
Leave Salary & Pension Contributions	1,163,628.00
Advertisement (Other than IEC)	265,073.00
Medical Expenses	1,000.00
Water and Electricity Charges	901,272.00
Audit Fees	700,000.00
Legal Expenses	41,000.00
NGO Services for Priority Interventions	63,710,495.00
Postage/Courier	141,186.00
Quality Assessment	372,916.50
Other Administration Cost	145,064.00



Contractual Services - Companies	1,593,019.00
Campaigns	5,162,885.00
Contingency	201,831.00
Consumable Items	4,356,216.00
Furniture , Fixtures & Supplies	946,420.00
Equipment (Other)	302,615.00
Office Equipment	1,217,406.00
	<u>153,524,857.50</u>
<b>Bank Interest &amp; Miscellaneous Receipts</b>	<b>Amount (Rs.)</b>
Sale of Bid/Tender Documents	74,500.00
Other Receipts	198,463.00
Interest from Bank	1,952,042.00
	<u>2,225,005.00</u>
<b>Current Liabilities</b>	<b>Amount (Rs.)</b>
Security / Earnest Deposit (Received)	1,228,525.00
TDS (Others)	1,027.00
NACPIII Security / Earnest Deposit (Received)	1,283,187.00
	<u>2,512,739.00</u>
<b>Closing balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
NEW DBS Bank Code	20,159,658.87
Advance to Others	1,648,266.00
Advance to District Authorities	241,187.00
Advance to District Hospitals	4,513.00
Security Deposit (Paid)	40,736.00
	<u>22,094,360.87</u>



Kerala SACS - NEW DBS FOR NACPIV

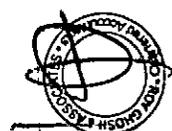
National AIDS Control Project - Phase III

Bank Reconciliation Statement

Bank Code NEW DBS Bank Code (3121)

As on 31-Mar-2014

Particulars	Amount (Rs.)	Amount (Rs.)
Closing Balance as per Bank Book		20,159,658.87
<b>ADD</b>		
Cheques issued but not presented for payment	12,028,454.00	
Directly Credited by Bank	150.00	
		<b>12,028,604.00</b>
<b>LESS</b>		
Cheques deposited but not cleared	3,030,032.00	
Directly Debited by Bank	12,846.00	
		<b>3,042,878.00</b>
Closing Balance as per Bank Statement		29,145,384.87



## Cheques deposited but not cleared

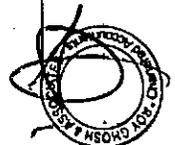
Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BRV/0	28-Mar-2014	Advance to Others (3202)	Being amount received as refund of bal. of Advance towards RRC activities at college level as per Rt.No.04/Bk-56.	009285	27-Mar-2014	1,936.00
BRV/0	29-Mar-2014	Security / Earnest Deposit (Received) (3309)	Being amount received as Security Deposit related with maintenance of existing Hoardings and flex change as per Rt.14/Bk-56.	113484	27-Mar-2014	6,716.00
BRV/0	29-Mar-2014	Advance to Others (3202)	Being amount received as refund of advance towards co-ordination & monitoring of folk campaign (Proc.No.922) as per Rt.No.18/Bk-56.	018076	27-Mar-2014	2,400.00
BRV/0	29-Mar-2014	Advance to Others (3202)	Being amount received as refund of advance towards co-ordination & monitoring of folk campaign (Proc.No.049) as per Rt.No.19/Bk-56.	018075	27-Mar-2014	14,100.00
BRV/0	31-Mar-2014	Advance to Others (3202)	Being amount received as refund of full advance towards RRC activities at college level as per Rt.No.21/Bk-56.	455189	28-Mar-2014	4,000.00
BRV/0	31-Mar-2014	Advance to Others (3202)	Being amount received as refund of bal. of advance towards conduct World AIDS Day, 13 at Idukki Dist (Proc.No.624) as per Rt.No.22/Bk-56.	427858	20-Mar-2014	6,000.00
BRV/0	31-Mar-2014	Advance to Others (3202)	Being amount received as full refund of advance towards Dist.level co-ordination and monitoring of folk campaign, 2013 (Proc.No.049) as per Rt.No.23/Bk-56.	690386	27-Mar-2014	10,700.00
BRV/0	31-Mar-2014	Security Deposit (Paid) (3210)	Being amount received as refund of security Deposit paid against Building Advance as per Rt.No.26/Bk-56.	090331	15-Mar-2014	25,000.00
BRV/0	31-Mar-2014	Advance to Others (3202)	Being amount received as refund of bal. of advance towards to conduct training programmes related with AHEP (Proc.425) as per Rt.No.28/Bk-56.	847528	28-Mar-2014	24,273.00
BRV/0	31-Mar-2014	Advance to Others (3202)	Being amount received / Cancelled of advance towards RRC activities at college level as per Rt.No.26/56.	371065	06-Sep-2013	4,000.00
BRV/0	31-Mar-2014	Advance to Others (3202)	Being amount received as refund of balance Grant in Aid to KSBTC as settlement as per Rt.No.29/Bk-56.	257166	31-Mar-2014	174,421.00
BRV/0	31-Mar-2014	Advance to Others (3202)	Being amount received as refund of balance Grant in Aid to KSBTC as settlement as per Rt.No.30/Bk-56.	257165	31-Mar-2014	2,734,906.00



BRV/0	31-Mar-2014	Advance to Others (3202)	Being amount received as full refund of advance towards co-ordination & monitoring of Folk Campaign Phase III (Proc.NO.922) as per Rt.31/Bk-56.	328800	31-Mar-2014	2,400.00
BRV/0	31-Mar-2014	Advance to District Authorities (3208)	Being amount received as balance in advance towards contingency for Blood Transportation Van as per Rt.No.32/Bk-56.	212101	31-Mar-2014	15.00
BRV/0	31-Mar-2014	Advance to Others (3202)	Being amount received as refund of bal. of advance towards conducting training programme related with AHEP at Kannur Dist.(Proc.425) as per Rt.33/Bk-56.	785599	26-Mar-2014	5,500.00
BRV/0	31-Mar-2014	Other Recoveries (3317)	Being amount received against excess usage of CUG mobile for the month Nov, 13, Jan, & Mar, 2014 as per Rt.34/Bk-56.	185674	31-Mar-2014	226.00
BRV/0	31-Mar-2014	Other Recoveries (3317)	Being amount received as excess usage of CUG connection by KSACS Staff during April, 2014, which was not deducted from salary by omission, now collected as per Rt.36/56 (Ref.Proc.143).	185676	31-Mar-2014	1,110.00
BRV/0	31-Mar-2014		Being amount received from refund of balance amount of advance - Operational expenses of DAPCu Ernakulam	039519	31-Mar-2014	12,329.00
						<b>3,030,032.00</b>

**Cheques issued but not presented for payment**

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BPV/0	23-Jan-2014	Other Administration Cost (2165)	Being amount paid towards making charges of ID cards of KSACS Staff as per details in Proc.No.858	135640	23-Jan-2014	1,360.00
BPV/0	18-Feb-2014	General Provident Fund (3301)	Being amount paid towards salary deduction against GPF contribution of Dr.K.Shylaja, former PD, KSACS, during the month of NOVEMBER, 13 as per details in Proc.No.954.	135748	18-Feb-2014	300.00
BPV/0	03-Mar-2014		Being amount paid towards news paper advertisement charges related with vacancy filling of KSACS after TDS @ 2% as per details in Proc.No.992-997.	151020	03-Mar-2014	2,375.00
BPV/0	15-Mar-2014	Consumable Items (2181)	Being amount paid towards purchase of STI consumables for various centres as per Or.No.5253/2013/2/PSII/KSACS by Proc.No.1055.	151088	15-Mar-2014	6,124.00
BPV/0	18-Mar-2014		Being amount paid towards work of production & display of Banners in prominent places as per Bill No.1013 dtd.22.02.14 after TDS @ 2% as per Proc.No.1068.	151102	18-Mar-2014	47,922.00



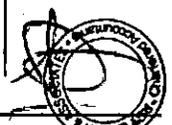
BPV/0	20-Mar-2014		Being amount paid towards advt.charges related with teaser advt.in connection with Youth Day, 2014 after TDS @ 2% as per details in Proc.No.1071.	151106	20-Mar-2014	7,148.00
BPV/0	20-Mar-2014		Being amount paid towards advt.charges related with teaser advt.in connection with Youth Day, 2014 after TDS @ 2% as per details in Proc.No.1071.	151107	20-Mar-2014	3,373.00
BPV/0	20-Mar-2014		Being amount paid towards advt.charges related with teaser advt.in connection with Youth Day, 2014 after TDS @ 2% as per details in Proc.No.1071.	151109	20-Mar-2014	2,999.00
BPV/0	20-Mar-2014		Being amount paid towards advt.charges related with teaser advt.in connection with Youth Day, 2014 after TDS @ 2% as per details in Proc.No.1071.	151110	20-Mar-2014	7,497.00
BPV/0	20-Mar-2014		Being amount paid towards advt.charges related with teaser advt.in connection with Youth Day, 2014 after TDS @ 2% as per details in Proc.No.1071.	151111	20-Mar-2014	4,498.00
BPV/0	20-Mar-2014		Being amount paid as 50% of AMC amount released towards AMC of Blood Bank Equipments after TDS as per details in Proc.No.1072	151112	20-Mar-2014	1,156,584.00
BPV/0	24-Mar-2014	<b>Consumable Items (2181)</b>	Being amount paid towards transportation charges related with Blood Bags to various BBs through India Post as per details in Proc.No.1084.	151127	24-Mar-2014	32,832.00
BPV/0	24-Mar-2014	<b>Printing &amp; Stationery (2130)</b>	Being amount paid towards toner refilling charges of printer cartridge at KSACS as per Inv.No.2361 dtd.06.01.14 by Proc.No.1081.	151123	24-Mar-2014	3,308.00
BPV/0	25-Mar-2014	<b>Consumable Items (2181)</b>	Being amount paid as reimbursement contingency expense after released to Regional Cancer Centre, Tvpm, Rs.50,000/- as per (Proc.No.646.) SOE in Proc.No.1092.	151135	25-Mar-2014	7,670.00
BPV/0	25-Mar-2014	<b>Security / Earnest Deposit (Received) (3309)</b>	Being amount paid as refund of EMD towards supply of Blood Bank reagents as per (Rt.No.38/Bk-49) Proc.No.1094.	151137	25-Mar-2014	30,000.00



BPV/0	27-Mar-2014		Being amount paid towards vehicle hiring charges for KSACS Officials for the month of FEBRUARY & MARCH, 14 after TDS @ 2% as per (Bill 494, 503 & 504) details in Proc.No.1101.	151146	27-Mar-2014	9,030.00
BPV/0	27-Mar-2014	IEC (2107)	Being amount paid towards despatch of IEC materials to various TI projects as per details in Proc.No.1103.	151148	27-Mar-2014	2,450.00
BPV/0	27-Mar-2014		Being amount paid towards advt. charges related with vacancy filling at KSACS, after TDS @ 2% as per Bill No.4983 dtd.12.02.14 in Proc.No.1105.	151151	27-Mar-2014	5,698.00
BPV/0	27-Mar-2014		Being amount paid towards advt. charges related with vacancy filling at KSACS, after TDS @ 2% as per Bill No.255308/KOC dtd.04.02.14 in Proc.No.1105.	151152	27-Mar-2014	7,950.00
BPV/0	27-Mar-2014		Being amount paid towards advt. charges related with vacancy filling at KSACS, after TDS @ 2% as per Bill No.43932 dtd.23.01.14 in Proc.No.1105.	151153	27-Mar-2014	2,999.00
BPV/0	28-Mar-2014	Travelling Expenses (2123)	Being amount paid as air charges of Sri.Suhel (consultant YA) towards to attend IEC review of SACS related with Youth & Mainstreaming Officer at NACO, Delhi on 5-6th March, 14 as per Proc.No.1124.	151175	28-Mar-2014	23,110.00
BPV/0	28-Mar-2014	Travelling Expenses (2123)	Being amount paid as aircharges to Dr.Reghu JD(BS) towards to attend review meeting of AAP-2014-15 at NACO, Delhi on 4-5th Mar, 14 as per details in Proc.No.1125.	151176	28-Mar-2014	18,280.00
BPV/0	28-Mar-2014	Travelling Expenses (2123)	Being amount paid as aircharges to Dr.Ajay (DD (surv)) to attend review meeting of AAP at Hyderabad on 3-6 Mar, 14 as per details in Proc.No.1126.	151178	28-Mar-2014	18,280.00
BPV/0	28-Mar-2014	Travelling Expenses (2123)	Being amount paid as aircharges to Sri.Venugopal (VBD) to attend review meeting of AAP 2014-15 at Hyderabad on 5-6 Mar, 14 as per details in Proc.No.1128.	151181	28-Mar-2014	18,280.00
BPV/0	28-Mar-2014	Travelling Expenses (2123)	Being amount paid as cancellation of air ticket to APD towards to attend NACP implementation meeting at NACO on 27.03.14 as per details in Proc.No.1129.	151183	28-Mar-2014	5,300.00
BPV/0	28-Mar-2014	Vehicle Maintenance (2122)	Being amount paid towards POL charges of KSACS for the month of FEBRUARY, 2014 as per details in Proc.No.1130.	151184	28-Mar-2014	4,552.00
BPV/0	28-Mar-2014	IEC (2107)	Being amount paid as balance settlement after 50% Advance towards conducting Peer Educator's Training and conference as per (Proc.No.980.) Utilisation Certificate in Proc.No.1131.	151185	28-Mar-2014	592,250.00



BPV/0	28-Mar-2014		Being amount paid towards charges for releasing videospot from 08-17 March, 14 after TDS @ 2% as per Inv.No.1030012800520 dtd.15.03.14 by Proc.No.1132.	151186	28-Mar-2014	412,923.00
BPV/0	28-Mar-2014		Being amount paid towards redesign & development of website of KSACS after TDS @ 2% as per Bill No.L-282/CDIT/487 dtd.19.03.14 by Proc.No.1109.	151157	28-Mar-2014	60,562.00
BPV/0	28-Mar-2014		Being amount paid towards advt.charges related with publishing of vacancy post at KSACS after TDS @ 2% as per Bill No.BLTVM00201157 dtd.04.02.14 by Proc.No.1110.	151171	28-Mar-2014	5,857.00
BPV/0	28-Mar-2014	<b>Printing &amp; Stationery (2130)</b>	Being amount paid towards toner refilling charges for printer at KSACS as per Inv.No.2619 dtd.21.03.14 by Proc.No.1111.	151159	28-Mar-2014	450.00
BPV/0	28-Mar-2014	<b>Building Maintenance (2121)</b>	Being amount paid towards electrical maintenance work at KSACS as per details in Proc.No.1112.	151160	28-Mar-2014	13,164.00
BPV/0	28-Mar-2014	<b>IEC (2107)</b>	Being amount paid towards setting & designing of IEC materials in Tamil as per Bill No.563 dtd.11.03.14 in Proc.No.1114.	151162	28-Mar-2014	2,500.00
BPV/0	28-Mar-2014	<b>Travelling Expenses (2123)</b>	Being amount paid as air charges of Sri.Sunilkumar, JD(IEC) to attend review meeting at NACO related with AAP 2014-15 as per details in Proc.No.1115.	151163	28-Mar-2014	23,110.00
BPV/0	28-Mar-2014	<b>IEC (2107)</b>	Being amount paid towards designing of certificate & invitations related with National Youth Day, celebrations as per Proc.No.1119.	151168	28-Mar-2014	2,350.00
BPV/0	28-Mar-2014		Being amount paid towards conveyance expenses related with State Peer Conferenc from 14-16 March, 14 after TDS @ 2% as per details in Proc.No.1120.	151169	28-Mar-2014	5,926.00
BPV/0	28-Mar-2014	<b>IEC (2107)</b>	Being amount paid towards printing of certificates related with State Peer Conferenc from 14-16 March, 14 after TDS @ 2% as per details in Proc.No.1120.	151170	28-Mar-2014	1,800.00
BPV/0	29-Mar-2014		Being amount paid towards production and fixing of information boards as per Bill No.1014 dtd.15.03.14 after TDS @ 2% by Proc.No.1133.	151187	29-Mar-2014	382,200.00
BPV/0	29-Mar-2014		Being amount paid towards production & display of Boards in railway stations (pilgrim) as per Inv.No.14/259 dtd.26.03.14 after TDS @ 2% by Proc.No.1134.	151188	29-Mar-2014	159,250.00
BPV/0	29-Mar-2014	<b>IEC (2107)</b>	Being amount paid towards programme through yuvavani in AIR as per Bill No.3015/KLA/06-03 dtd.05.02.14 by Proc.No.1135.	151189	29-Mar-2014	126,951.00
BPV/0	29-Mar-2014	<b>IEC (2107)</b>	Being amount paid as reimbursement of expenses related with conducting exhibition at Idukki Fest, 2014 as per details in Proc.No.1136.	151190	29-Mar-2014	3,500.00



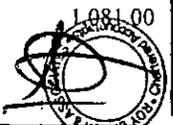
BPV/0	29-Mar-2014	IEC (2107)	Being amount paid towards logistic post with regard to despatch of IEC materials to various project & colleges as per details in Proc.No.1137.	151191	29-Mar-2014	540.00
BPV/0	29-Mar-2014	Travelling Expenses (2123)	Being amount paid as reimbursement of TA claim of staff at DAPCU, Kozhikode for 4th Qutr. as per details in Proc.No.1138.	151192	29-Mar-2014	609.00
BPV/0	29-Mar-2014	Travelling Expenses (2123)	Being amount paid as reimbursement of TA claim of staff at DAPCU, Kozhikode for 4th Qutr. as per details in Proc.No.1139.	151193	29-Mar-2014	1,543.00
BPV/0	29-Mar-2014	Contractual Services - Companies (2169)	Being amount paid towards spare parts (Battery) replacement related with AMC for equipments as per Inv.No.3149 dtd.25.03.14 in Proc.No.1140.	151194	29-Mar-2014	4,008.00
BPV/0	29-Mar-2014		Being amount paid towards release of advt.spots through pvt.channel from 08 - 17 March, 14 after TDS @ 2% as per details in Proc.No.1141.	151195	29-Mar-2014	357,867.00
BPV/0	29-Mar-2014		Being amount paid towards release of advt.spots through pvt.channel from 08 - 17 March, 14 after TDS @ 2% as per details in Proc.No.1141.	151196	29-Mar-2014	330,338.00
BPV/0	29-Mar-2014		Being amount paid towards release of advt.spots through pvt.channel from 08 - 17 March, 14 after TDS @ 2% as per details in Proc.No.1141.	151197	29-Mar-2014	165,169.00
BPV/0	29-Mar-2014		Being amount paid towards display of messages on pvt./Govt. buses after TDS @ 2% as per details in Proc.No.1142.	151198	29-Mar-2014	756,286.00
BPV/0	29-Mar-2014		Being amount paid as settlement after Advance to Folk Troup for the Programme related with Folk Campaign Phase III (Proc.No.939) as per SOE after TDS @ 2% in Proc.No.1143.	151199	29-Mar-2014	37,632.00
BPV/0	29-Mar-2014		Being amount paid towards documenting charges related with WAD, 2013 after TDS @ 10% as per Proc.No.1144.	151200	29-Mar-2014	22,500.00
BPV/0	31-Mar-2014	Training (2117)	Being amount paid as TA/DA to conduct SIMS Training for ICTC & FICTC at Kozhikode & Palakad as per details in Proc.No.1145.	151201	31-Mar-2014	5,619.00
BPV/0	31-Mar-2014	Quality Assessment (2162)	Being amount paid as TA/DA related with inspection of various BBs at Kollam Dist.on 20.01.14 as per details in Proc.No.1146.	151202	31-Mar-2014	3,463.00
BPV/0	31-Mar-2014		Being amount paid towards production & fixing of rented hoardigs after TDS @ 2% as per Proc.No.1147.	151228	31-Mar-2014	196,000.00
BPV/0	31-Mar-2014	Consumable Items (2181)	Being amount paid towards purchase & supply of Spot Light for STI Centre as per details in Proc.No.1148.	151204	31-Mar-2014	15,400.00



BPV/0	31-Mar-2014	<b>Consumable Items (2181)</b>	Being amount paid towards purchase of Blood Bank consumables as per details in Proc.No.1149.	151205	31-Mar-2014	11,325.00
BPV/0	31-Mar-2014	<b>Travelling Expenses (2123)</b>	Being amount paid as reimbursement of TA claim by DAPCU staff at Ernakulam for the month of March, 14 as per Proc.No.1163.	151226	31-Mar-2014	1,307.00
BPV/0	31-Mar-2014	<b>Travelling Expenses (2123)</b>	Being amount paid as reimbursement of TA claim by DAPCU staff at Ernakulam for the month of March, 14 as per Proc.No.1164.	151227	31-Mar-2014	1,638.00
BPV/0	31-Mar-2014		Being amount paid towards professional charges related with filing of TDS correction statement as per Bill No.191 dtd.17.03.14, after TDS @ 10% by Proc.No.1165.	151230	31-Mar-2014	2,433.00
BPV/0	31-Mar-2014	<b>IEC (2107)</b>	Being amount paid towards salary of IEC Tele Couesllor for the month of March, 2014 as per Proc.No.1167.	151232	31-Mar-2014	8,000.00
BPV/0	31-Mar-2014	<b>Quality Assessment (2162)</b>	Being amount paid as settlement after Advance towards to conduct supportive supervision under STI Division as per (Proc.No.617.) SOE in Proc.No.1168.	151233	31-Mar-2014	1,000.00
BPV/0	31-Mar-2014		Being amount paid as initial Proc.Fee towards to institute Arbitration Appeal (OP) (No.190/2009- SB Press) before HC on 29.11.13 after TDS @ 10% as per Proc.No.1191.	151259	31-Mar-2014	27,000.00
BPV/0	31-Mar-2014	<b>IEC (2107)</b>	Being amount paid as TA/DA related to collection of SOEs from various outlets at Kollam Dist. asper details in Proc.No.1192.	151260	31-Mar-2014	1,450.00
BPV/0	31-Mar-2014	<b>Quality Assessment (2162)</b>	Being amount paid as TA/DA to enquiry committee related with allegation against Smt.Ushakumari, BB.Tech, DH, Tirur as per details in Proc.No.1193.	151261	31-Mar-2014	390.00
BPV/0	31-Mar-2014		Being amount paid towards designing and layout charges for booklet towards refresher training of STI Couesllors after TDS @ 2%, Inv.No.818/31.03.14 by Proc.No.1194.	151262	31-Mar-2014	4,120.00
BPV/0	31-Mar-2014		Being amount paid towards arrear salary of Blood Bank Staff (Suptd.) as per pay revision by NACO as per details in Proc.No.1195.	151263	31-Mar-2014	140,310.00
BPV/0	31-Mar-2014		Being amount paid towards arrear salary of Blood Bank Staff as per pay revision by NACO w.c.f Oct, 2013 as per details in Proc.No.1196.	151264	31-Mar-2014	196,223.00
BPV/0	31-Mar-2014	<b>Consumable Items (2181)</b>	Being amount paid towards supply of weighing machine to various STI Centres as per list in Proc.No.1197.	151265	31-Mar-2014	4,076.00
BPV/0	31-Mar-2014	<b>Consumable Items (2181)</b>	Being amount paid towards purchase of Blood Bank consumables as per details in Proc.No.1150.	151206	31-Mar-2014	55,308.00
BPV/0	31-Mar-2014	<b>Travelling Expenses (2123)</b>	Being amount paid as air charges of Sri.Sumesh, (CSM)toward to attend mainstremaing revciw meeting at Jaipur as per details in Proc.No.1151.	151207	31-Mar-2014	23,641.00



BPV/0	31-Mar-2014		Being amount paid as TA/DA toward to attend TOT Training at Bangalore on 16-18th Jan, 14 and other evaluation visits as per details in Proc.No.1151.	151208	31-Mar-2014	15,607.00
BPV/0	31-Mar-2014		Being amount paid towards 3rd instalment of AMC for computers & equipments at KSACS after TDS @ 2% as per Inv.No.2135 dtd.27.03.14 by Proc.No.1152.	151209	31-Mar-2014	23,618.00
BPV/0	31-Mar-2014	<b>Miscellaneous Expenses (2129)</b>	Being amount paid towards repairs and maintenance of electricals at KSACS as per details in Proc.No.1198.	151266	31-Mar-2014	4,279.00
BPV/0	31-Mar-2014		Being amount paid towards hiring charges of vehicle for KSACS Officials during the month of Oct, 2013 as per Inv.No.2168 dtd.31.10.13 after TDS @ 2% by Proc.No.1199.	151267	31-Mar-2014	15,303.00
BPV/0	31-Mar-2014	<b>IEC (2107)</b>	Being amount paid towards creative writing, editing and layout charges of News Letter under IEC as per Inv.No.20/14 dtd.29.03.14 by Proc.No.1200.	151268	31-Mar-2014	20,000.00
BPV/0	31-Mar-2014	<b>IEC (2107)</b>	Being amount paid as reimbursement of various exhibitions at various venues related with National Youth Day, 13 as per Proc.No.1201.	151269	31-Mar-2014	25,000.00
BPV/0	31-Mar-2014	<b>Consumable Items (2181)</b>	Being amount paid as remuneration to Daily Wages Staff related with packing and despatching of BB kits as per Proc.No.1202.	151270	31-Mar-2014	1,200.00
BPV/0	31-Mar-2014	<b>Quality Assessment (2162)</b>	Being amount paid as settlement after Advance towards supportive supervision to Supervisory Mentors as per (Proc.No.617.) SOE in Proc.No.1218.	151287	31-Mar-2014	27,066.00
BPV/0	31-Mar-2014	<b>Consumable Items (2181)</b>	Being amount paid towards internet usage charges and stationery purchased by STI Counsellors as per details in Proc.No.1219.	151288	31-Mar-2014	475.00
BPV/0	31-Mar-2014	<b>Consumable Items (2181)</b>	Being amount paid towards purchase of steel cabinet to various STI Centres as per details in Proc.No.1220.	151289	31-Mar-2014	63,573.00
BPV/0	31-Mar-2014		Being amount paid towards printing of Blood storage training module as per Inv.No.815/13-14 dtd.31.03.14 after TDS @ 2% by Proc.No.1221.	151290	31-Mar-2014	27,618.00
BPV/0	31-Mar-2014	<b>Consumable Items (2181)</b>	Being amount paid towards purchase of STI consumables to various STI Centres as per details in Proc.No.1222.	151291	31-Mar-2014	38,896.00
BPV/0	31-Mar-2014		Being amount paid towards printing of documents on World Blood Donation Day, 2013 as per Inv.No.814/13-14 dtd.31.03.14, after TDS @ 2% by Proc.No.1223.	151292	31-Mar-2014	28,832.00
BPV/0	31-Mar-2014		Being amount paid towards designing and layout charges for IEC materials as per Inv.No.817/31.03.14 after TDS @ 2 % by Proc.No.1224.	151293	31-Mar-2014	1,081.00

1,081.00  


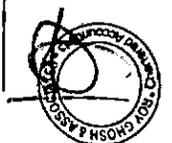
BPV/0	31-Mar-2014	<b>Consumable Items (2181)</b>	Being amount paid towards transportation charges of Blood Bags to various Centres as per details in Proc.No.1225.	151294	31-Mar-2014	33,949.00
BPV/0	31-Mar-2014		Being amount paid as balance payment (Proc.No.1018) towards printing and supply of report related with Folk Campaign, 2013 after TDS @ 2% as per Lr.request by Proc.No.1226.	151295	31-Mar-2014	4,784.00
BPV/0	31-Mar-2014	<b>Quality Assessment (2162)</b>	Being amount paid as reimbursement of courier charges towards despatch of BB kits as per Proc.No.1153.	151210	31-Mar-2014	300.00
BPV/0	31-Mar-2014	<b>Printing &amp; Stationery (2130)</b>	Being amount paid towards refilling charges of cartridge at KSACS as per Inv.No.2389 dtd.28.03.14 by Proc.No.1154.	151211	31-Mar-2014	1,680.00
BPV/0	31-Mar-2014		Being amount paid as 3rd instalment of AMC for Air Conditioner at KSACS as per Inv.No.8CA-130/13-14 dtd.26.03.14 after TDS @ 2% by Proc.No.1155	151212	31-Mar-2014	10,437.00
BPV/0	31-Mar-2014	<b>Advertisement (Other than IEC) (2137)</b>	Being amount paid towards designing charges of advt. related with vacancy filling at KSACS as per Proc.No.1156.	151213	31-Mar-2014	400.00
BPV/0	31-Mar-2014	<b>TDS (Salary) (3308)</b>	Being amount paid against TDS deducted from salary of KSACS staff for the month of March, 2014 as per details in Proc.No.1157.	151215	31-Mar-2014	61,630.00
BPV/0	31-Mar-2014	<b>General Provident Fund (3301)</b>	Being amount paid against GPF contributions from salary of KSACS staff for the month of March, 2014 as per details in Proc.No.1157.	151216	31-Mar-2014	44,900.00
BPV/0	31-Mar-2014	<b>Group Insurance Scheme (3303)</b>	Being amount paid against LIC contributions from salary of KSACS staff for the month of March, 2014 as per details in Proc.No.1157.	151217	31-Mar-2014	11,238.00
BPV/0	31-Mar-2014	<b>General Provident Fund (3301)</b>	Being amount paid against GPF contributions from salary of KSACS staff for the month of March, 2014 as per details in Proc.No.1157.	151218	31-Mar-2014	11,330.00
BPV/0	31-Mar-2014	<b>General Provident Fund (3301)</b>	Being amount paid against GPF contributions from salary of KSACS staff for the month of March, 2014 as per details in Proc.No.1157.	151219	31-Mar-2014	9,198.00
BPV/0	31-Mar-2014	<b>IEC (2107)</b>	Being amount paid towards translation charges of IEC Materials (ART, STI Flip Chart) from English to Malayalam as per Inv.No.18/2014 dtd.13.02.14 by Proc.No.1158.	151220	31-Mar-2014	10,000.00



BPV/0	31-Mar-2014	<b>Salary (2118)</b>	Being amount paid towards pay revision arrears of Contract Employees at KSACS from 03.10.13 to 28.02.14 after TDS as per Or.No.354/2014/Admn III/KSACS dtd.31.03.14 by Proc.No.1159.	151221	31-Mar-2014	383,149.00
BPV/0	31-Mar-2014	<b>TDS (Salary) (3308)</b>	Being amount paid TDS deducted from pay revision arrears of Contract Employees at KSACS from 03.10.13 to 28.02.14 after TDS as per Or.No.354/2014/Admn III/KSACS dtd.31.03.14 by Proc.No.1159.	151222	31-Mar-2014	26,651.00
BPV/0	31-Mar-2014		Being amount paid towards production and fixing of display boards at road sides & railway stations after TDS @ 2% as per details in Proc.No.1160.	151223	31-Mar-2014	459,375.00
BPV/0	31-Mar-2014	<b>Travelling Expenses (2123)</b>	Being amount paid as reimbursement of TA claim by DAPCU staff at Ernakulam for the month of March, 14 as per Proc.No.1161.	151224	31-Mar-2014	2,111.00
BPV/0	31-Mar-2014	<b>IEC (2107)</b>	Being amount paid after Advance towards for the training to State Level RP Members from 11-13 Mar, 14 at Kristujayanti Animation Centre, Kovalam, Tvm as per (Proc.1017) (SOE 203/13--14) Proc.No.1162.	151225	31-Mar-2014	1,900.00
BPV/0	31-Mar-2014	<b>Salary (2118)</b>	Being amount paid towards salary of BMV staff (Sanu-12500+Dinesh-8500) for the month of March, 2014 as per Proc.No.1169.	151234	31-Mar-2014	21,000.00
BPV/0	31-Mar-2014		Being amount paid towards salary of various Blood Bank staff for the month of March, 2014 as per details in Proc.No.1170.	151235	31-Mar-2014	789,564.00
BPV/0	31-Mar-2014		Being amount paid towards flex changing in existing hoardings as per Bill No.PRO/16809/14 dtd.22.03.14 after TDS @ 2% as per Proc.No.1171	151236	31-Mar-2014	51,862.00
BPV/0	31-Mar-2014		Being amount paid towards production of animated short MMS videos as per Inv.No.H/P/MN/54 dtd.31.03.14 after TDS @ 2% by Proc.No.1172	151238	31-Mar-2014	49,551.00
BPV/0	31-Mar-2014		Being amount paid towards production of animated short MMS videos as per Inv.No.H/P/MN/56 dtd.31.03.14 after TDS @ 2% by Proc.No.1173.	151238	31-Mar-2014	49,551.00
BPV/0	31-Mar-2014		Being amount paid towards production of animated short MMS videos as per Inv.No.H/P/MN/53 dtd.31.03.14 after TDS @ 2% by Proc.No.1174.	151239	31-Mar-2014	49,551.00
BPV/0	31-Mar-2014		Being amount paid towards production of animated short MMS videos as per Inv.No.H/P/MN/55 dtd.31.03.14 after TDS @ 2% by Proc.No.1175.	151240	31-Mar-2014	49,551.00



BPV/0	31-Mar-2014	<b>Salary (2118)</b>	Being amount paid towards salary and arrear salary of STI Counsellors for the month of March, 2014 as per details in Proc.No.1178.	151243	31-Mar-2014	209,030.00
BPV/0	31-Mar-2014		Being amount paid towards production of animated short MMS videos as per Inv.No.B03A/0022 dtd.29.03.14 after TDS @ 2% by Proc.No.1179.	151244	31-Mar-2014	88,090.00
BPV/0	31-Mar-2014	<b>Salary (2118)</b>	Being amount paid towards salary of DAPCU Staff at Kozhikode & Ernakulam for the month of March, 14 after deductions as per details in Proc.No.1180.	151245	31-Mar-2014	74,187.00
BPV/0	31-Mar-2014	<b>General Provident Fund (3301)</b>	Being amount paid against salary decutions of DAPCU Staff, Sri.Sathyaprakash, DPM at Ernakulam towards GPF contribution for the month of March, 14 as per details in Proc.No.1180.	151248	31-Mar-2014	10,550.00
BPV/0	31-Mar-2014	<b>TDS (Salary) (3308)</b>	Being amount paid against salary decutions of DAPCU Staff, Sri.Sathyaprakash, DPM at Ernakulam towards TDS deduction for the month of March, 14 as per details in Proc.No.1180.	151246	31-Mar-2014	29,280.00
BPV/0	31-Mar-2014	<b>Group Insurance Scheme (3303)</b>	Being amount paid against salary decutions of DAPCU Staff, Sri.Sathyaprakash, DPM at Ernakulam towards LIC deduction for the month of March, 14 as per details in Proc.No.1180.	151247	31-Mar-2014	2,045.00
BPV/0	31-Mar-2014	<b>Miscellaneous Expenses (2129)</b>	Being amount paid towards remuneration to Casual Workers related with Stores Dept. as per details in Proc.No.1181.	151249	31-Mar-2014	1,800.00
BPV/0	31-Mar-2014	<b>Quality Assessment (2162)</b>	Being amount paid as TA/DA related with Blood Bank supervisory visit by TO as per details in Proc.No.1182.	151250	31-Mar-2014	950.00
BPV/0	31-Mar-2014	<b>Training (2117)</b>	Being amount paid as TA/DA to attend NABL Training at Bangalore on 15-18th March, 2014 as per Proc.No.1183.	151251	31-Mar-2014	15,677.00
BPV/0	31-Mar-2014	<b>Training (2117)</b>	Being amount paid as TA/DA to attend NABL Training at Bangalore on 15-18th March, 2014 as per Proc.No.1187.	151255	31-Mar-2014	17,740.00
BPV/0	31-Mar-2014	<b>Telephone/Communication Expenses (2125)</b>	Being amount paid towards usage charges of USB Modem as per details in Proc.No.1184.	151252	31-Mar-2014	12,600.00
BPV/0	31-Mar-2014		Being amount paid towards flex changing expenses in existing hoardings as per Inv.No.P/50 dtd.26.03.14 after TDS @ 2% by Proc.No.1185.	151253	31-Mar-2014	131,638.00



BPV/0	31-Mar-2014	Salary (2118)	Being amount paid as reimbursement of child education allowance of Officer (Blood Safety) during the period of 2013-14 as per details in Proc.No.1186.	151254	31-Mar-2014	7,229.00
BPV/0	31-Mar-2014		Being amount paid towards designing and layout expenses related with IEC material as per Inv.No.822 dtd.31.03.14 after TDS @ 2% by Proc.No.1188.	151256	31-Mar-2014	6,043.00
BPV/0	31-Mar-2014	Consumable Items (2181)	Being amount paid towards remuneration to Casual Workers related with packing of STI register as per details in Proc.No.1189.	151257	31-Mar-2014	900.00
BPV/0	31-Mar-2014		Being amount paid towards reaping, servicing and repainting charges of KSACS Vehicle, KL-01-AB-3030 (Motor Car) after TDS @ 2% as per details in Proc.No.1190.	151258	31-Mar-2014	40,007.00
BPV/0	31-Mar-2014	Consumable Items (2181)	Being amount paid towards internet usage charges and purchase of stationeries for various STI Clinics as per details in Proc.No.1203.	151271	31-Mar-2014	3,278.00
BPV/0	31-Mar-2014	Consumable Items (2181)	Being amount paid towards purchase of Blood Bank consumables & reagents as per details in Proc.No.1204.	151272	31-Mar-2014	420,430.00
BPV/0	31-Mar-2014	Office Equipment (2206)	Being amount paid towards purchase of Computers & Accessories (LAPTOP ACER TRAVEL MATE P243) as per Inv.No.CSL/13-14/PTB216 dtd.31.03.14 by Or.No.1592/14/PS1/KSACS dtd.29.03.14, by Proc.No.1205.	151273	31-Mar-2014	299,432.00
BPV/0	31-Mar-2014	Office Equipment (2206)	Being amount paid towards purchase of Computers & Accessories (D-TOP ACER VERITON M200-H61) as per Inv.No.CSL/13-14/PTB212 dtd.31.03.14 by Or.No.1592/14/PS1/KSACS dtd.29.03.14, by Proc.No.1206.	151274	31-Mar-2014	733,800.00
BPV/0	31-Mar-2014	Vehicle Maintenance (2122)	Being amount paid as settlement after Advance towards contingency for Blood Transportation Van as per SOE in Proc.No.1207.	151275	31-Mar-2014	38,175.00
BPV/0	31-Mar-2014		Being amount paid towards printing cost of IEC Mateials (poster & leaflet) as per Inv.No.816/13-14 dtd.31.03.14 after TDS @ 2% by Proc.No.1208.	151279	31-Mar-2014	151,123.00
BPV/0	31-Mar-2014		Being amount paid towards printing cost of IEC Mateials as per Inv.No.812/13-14 dtd.31.03.14 after TDS @ 2% by Proc.No.1209.	151277	31-Mar-2014	834,622.00
BPV/0	31-Mar-2014		Being amount paid towards printing cost of IEC Mateials as per Inv.No.813/13-14 dtd.31.03.14 after TDS @ 2% by Proc.No.1210.	151278	31-Mar-2014	211,491.00
BPV/0	31-Mar-2014	Consumable Items (2181)	Being amount paid towards postal charges for the despatch of STI kits & registers to various STI centres as per details in Proc.No.1211.	151280	31-Mar-2014	50.00



BPV/0	31-Mar-2014	<b>TDS (Others) (3310)</b>	Being amount paid towards TDS collected against professional charges paid during the month of March, 14 as per Proc.No.1212.	151281	31-Mar-2014	30,970.00
BPV/0	31-Mar-2014	<b>TDS (Others) (3310)</b>	Being amount paid towards TDS deducted against advt.charges and contract work @ 2% during the month of March, 14 as per Proc.No.1213.	151282	31-Mar-2014	161,328.00
BPV/0	31-Mar-2014	<b>Consumable Items (2181)</b>	Being amount paid as settlement after advance towards contingency under Blood Bank consumables (Proc.No.740) as per SOE in Proc.No.1214.	151283	31-Mar-2014	50,000.00
BPV/0	31-Mar-2014	<b>Creditors Payable (3320)</b>	Being amount paid towards VAT collected during 2013-14 against sale of Tender Forms as per Proc.No.1215.	151284	31-Mar-2014	3,725.00
BPV/0	31-Mar-2014	<b>Salary (2118)</b>	Being amount paid towards balance salary of DAPCU Kozhikode & Ernakulam, from 28-31 March, as per details in Proc.No.1216.	151285	31-Mar-2014	6,966.00
BPV/0	31-Mar-2014	<b>Quality Assessment (2162)</b>	Being amount paid as settlement after Advance towards supportive supervision to Supervisory Mentors as per (Proc.No.972.) SOE in Proc.No.1217.	151286	31-Mar-2014	15,023.00
BPV/0	31-Mar-2014	<b>Consumable Items (2181)</b>	Being amount paid towards purchase of STI Consumables as per details in Proc.No.1227.	151296	31-Mar-2014	4,965.00
BPV/0	31-Mar-2014	<b>Consumable Items (2181)</b>	Being amount paid towards purchase of STI Consumables as per details in Proc.No.1228.	151297	31-Mar-2014	23,575.00
BPV/0	31-Mar-2014		Being amount paid towards remaining salary from 30-31st March, 14 (2-days) for Blood Bank staff as per details in Proc.No.1229.	151298	31-Mar-2014	24,425.00
BPV/0	31-Mar-2014	<b>Consumable Items (2181)</b>	Being amount paid as settlement after advance towards contingency for Blood Bank at GH, PTA as per SOE in Proc.No.1235.	151305	31-Mar-2014	3,683.00
BPV/0	31-Mar-2014	<b>TDS (Others) (3310)</b>	Being amount paid towards TDS collected against Advt. & contract service @ 2% during the month of March, 14 as per Proc.No.1231.	151300	31-Mar-2014	25,705.00
BPV/0	31-Mar-2014	<b>Consumable Items (2181)</b>	Being amount paid towards supply of weighing machines for STI Centres as per details in Proc.No.1232.	151301	31-Mar-2014	3,057.00
BPV/0	31-Mar-2014	<b>Consumable Items (2181)</b>	Being amount paid towards supply of consumables for STI Centres as per details in Proc.No.1233.	151302	31-Mar-2014	3,952.00
BPV/0	31-Mar-2014	<b>Consumable Items (2181)</b>	Being amount paid towards supply of consumables for STI Centres as per details in Proc.No.1234.	151304	31-Mar-2014	3,452.00



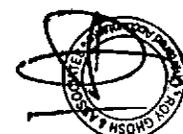
BPV/0	31-Mar-2014	Consumable Items (2181)	Being amount paid towards purchase of Blood Bank consumables as per details in Proc.No.1236	151305	31-Mar-2014	94,373.00
BPV/0	31-Mar-2014	Consumable Items (2181)	Being amount paid towards purchase of Blood Bank consumables as per details in Proc.No.1237	151305	31-Mar-2014	113,501.00
BPV/0	31-Mar-2014	Consumable Items (2181)	Being amount paid for STI consumables as per Proc. No. 1238	151305	31-Mar-2014	26,147.00
BPV/0	31-Mar-2014		Being amount paid for maintenace work at KSACS as per Proc. No. 1239	141305	31-Mar-2014	50,323.00
BPV/0	31-Mar-2014	Miscellaneous Expenses (2129)	Being amount paid for setty maintenance work as per Proc. No. 1240	151305	31-Mar-2014	16,000.00
						<u>12,028,454.00</u>

**Directly Credited by Bank**

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
	28-Jan-2014		Wrong Deposit from TI PF			150.00
						<u>150.00</u>

**Directly Debited by Bank**

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
	10-Jul-2012		Aneesh			9,950.00
	31-Dec-2013		FEE EXCESS DEBIT			1,896.00
	08-Jan-2014		CHQ BK FEE			1,000.00
						<u>12,846.00</u>





# Roy Ghosh & Associates

Chartered Accountants

## AUDIT REPORT (GFATM-IV)

### Introductory Paragraph

We have audited the accompanying financial statements of the Kerala State Aids Control Society, Thiruvananthapuram (GFATM-IV) under National AIDS Control Project - Phase IV (financial under World Bank Credit) as of March 31, 2014. Our responsibility is to express an opinion on these financial statements based on our audit.

### Scope Paragraph

We conducted our audit in accordance with Standards on Auditing issued by the Institute of Chartered Accountants on India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts, review of internal controls and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

### Opinion Paragraph

In our opinion, the financial statements, read with observation, if any, give a true and fair view of the Sources and Application of Funds and the financial position of Kerala State Aids Control Society of GFATM - IV Fund for the year ended March 31, 2014 in accordance with consistency applied accounting standards.

In addition,

- (d) With respect to IFRs, adequate supporting documentation has been maintained to support the IFRs subject to our observations given in the Management Letter to this report,
- (e) Which expenditures are eligible for financing under the Credit/Grant Agreement, subject to our observations given in the management letter to this report?
- (f) Procurement of goods and services has been carried out as per the procurement manual issued by NACO, GOI and NGO/CBO guidelines subject to our observations given in the management letter to this report.

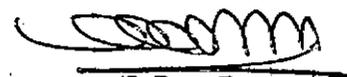
Place: Trivandrum,

Date: Saturday, June 14, 2014

for Roy Ghosh & Associates  
(Chartered Accountants)

FRN: 320094E



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

## Balance Sheet

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

Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
4,347,087.50	GENERAL FUND	01	614,796.43	4,387,773.00	FIXED ASSETS	02	2,618,604.00
235,284.00	CURRENT LIABILITIES AND PROVISIONS		142,939.00	4,124,279.00	CURRENT ASSETS, LOANS AND ADVANCES		338,053.00
4,387,773.00	CURRENT LIABILITIES	0501	2,618,604.00	458,092.50	CURRENT ASSETS	0301	419,682.43
<u>8,970,144.50</u>	FIXED ASSET FUND		<u>3,376,339.43</u>	<u>8,970,144.50</u>	LOANS AND ADVANCES	0401	<u>3,376,339.43</u>

For ROY GHOSH & ASSOCIATES  
(CHARTERED ACCOUNTANTS)



Auditor



FC/FM/FO



Project Director

## General Fund

## Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Opening grant in aid	4,347,087.50	3,857,069.50
<b>Add: Received during the year</b>		
Grant from NACO to SACS	11,653,000.00	26,749,000.00
Recovery/Deduction of Grants	(1,828,393.00)	0.00
<b>Less: Utilised during the year</b>		
Grants utilised to the extent of revenue expenditure	(15,326,067.07)	26,045,497.00
Grants utilised to the extent of fixed asset expenditure	1,769,169.00	213,485.00
<b>Closing grant in aid</b>	<b>614,796.43</b>	<b>4,347,087.50</b>



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)	31,861.00	59,224.00	0.00	91,085.00
Office Equipment (2206)	3,796,034.00	0.00	1,828,393.00	1,967,641.00
<b>Grand Total</b>	<b>4,387,773.00</b>	<b>59,224.00</b>	<b>1,828,393.00</b>	<b>2,618,604.00</b>

Funds from Other Sources

Schedule 03

Figures in Rupees

Particulars	Opening Balance	Grant Received	Grant Utilised/ Refunded	Closing Balance
<b>Grand Total</b>				



## CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank6	338,053.00	4,124,279.00
<b>Total</b>	<b>338,053.00</b>	<b>4,124,279.00</b>

## LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Others	12,755.00	12,755.00
Advance to District Authorities	406,927.43	445,337.50
<b>Total</b>	<b>419,682.43</b>	<b>458,092.50</b>

## CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Security / Earnest Deposit (Received)	142,939.00	235,284.00
<b>Total</b>	<b>142,939.00</b>	<b>235,284.00</b>



National AIDS Control Project - Phase III

## Income And Expenditure Account

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

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
536,270.00	IEC		0.00	367,454.00	Other Income	28	473,463.93
2,124,467.75	Kits and Other Lab Supplies	06	445,507.00	26,045,497.00	Grants utilised to the extent of revenue expenditure		15,326,067.07
3,013,001.00	Medicines	07	1,316,465.00				
467,869.00	Training and Workshops	08	425,330.00				
16,054,696.00	Salary (Pay and Allowances)	13	12,300,710.00				
1,318,800.00	Maintenance Costs	14	0.00				
2,897,847.25	Operational Expenses	15	1,311,519.00				
<b>26,412,951.00</b>			<b>15,799,531.00</b>	<b>26,412,951.00</b>			<b>15,799,531.00</b>



## Other Income

## Schedule 28

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Other Receipts	160,643.00	42,289.00
Interest from Bank	312,820.93	325,165.00
<b>Total</b>	<b>473,463.93</b>	<b>367,454.00</b>

## Kits and Other Lab Supplies

## Schedule 06

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Other Lab. Supplies	0.00	1,469,933.00
Consumable Items	445,507.00	654,534.75
<b>Total</b>	<b>445,507.00</b>	<b>2,124,467.75</b>

## Medicines

## Schedule 07

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
OI Drugs	1,316,465.00	3,013,001.00
<b>Total</b>	<b>1,316,465.00</b>	<b>3,013,001.00</b>



Training and Workshops

Schedule 08

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	425,330.00	467,869.00
<b>Total</b>	<b>425,330.00</b>	<b>467,869.00</b>

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	12,300,710.00	16,054,696.00
<b>Total</b>	<b>12,300,710.00</b>	<b>16,054,696.00</b>

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Equipment Maintenance	0.00	75,080.00
Building Maintenance	0.00	651,623.00
Vehicle Maintenance	0.00	592,097.00
<b>Total</b>	<b>0.00</b>	<b>1,318,800.00</b>



## Operational Expenses

## Schedule 15

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Operational Expenses	38,681.00	108,008.25
Bank Charges	162.00	0.00
Printing & Stationery	417,793.00	0.00
Water and Electricity Charges	0.00	462,080.00
Contingency	754,883.00	890,413.00
Food Expenses	0.00	1,363,441.00
Transportation Expenses	100,000.00	73,905.00
<b>Total</b>	<b>1,311,519.00</b>	<b>2,897,847.25</b>



National AIDS Control Project - Phase III

## Receipt And Payment Account

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

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
0.00	Opening Balance:			2,296,244.00	LOANS AND ADVANCES	17	1,012,336.00
	Cash in hand		0.00	213,485.00	FIXED ASSETS	16	59,224.00
3,529,549.00	Balance with Bank	30	4,124,279.00	404,609.00	CURRENT LIABILITIES	32	839,525.00
26,749,000.00	GENERAL FUND	29	11,653,000.00	2,094,052.00	Kits and Other Lab Supplies	18	439,979.00
32,192.00	CURRENT LIABILITIES	32	0.00	2,078,745.00	Medicines	19	1,316,465.00
356,637.00	Other Income	56	457,980.00	61,801.00	Training and Workshops	20	97,759.00
<u>30,667,378.00</u>			<u>16,235,259.00</u>	15,650,087.00	Salary (Pay and Allowances)	25	11,553,530.00
				1,318,800.00	Maintenance Costs	26	0.00
				2,039,006.00	Operational Expenses	27	578,388.00
				386,270.00	IEC		0.00
					Closing Balance:		
				0.00	Cash in hand		0.00
				4,124,279.00	Balance with Bank	31	338,053.00
				<u>30,667,378.00</u>			<u>16,235,259.00</u>



GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Grant from NACO to SACS	11,653,000.00	26,749,000.00
<b>Total</b>	<b>11,653,000.00</b>	<b>26,749,000.00</b>

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Bank6	4,124,279.00	3,529,549.00
<b>Total</b>	<b>4,124,279.00</b>	<b>3,529,549.00</b>

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Security / Earnest Deposit (Received)	0.00	32,192.00
<b>Total</b>	<b>0.00</b>	<b>32,192.00</b>



Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Other Receipts	160,643.00	42,289.00
Interest from Bank	297,337.00	314,348.00
<b>Total</b>	<b>457,980.00</b>	<b>356,637.00</b>

## LOANS AND ADVANCES

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Others	0.00	947,011.00
Advance to Staff	316,845.00	407,168.00
Advance to District Authorities	695,491.00	942,065.00
<b>Total</b>	<b>1,012,336.00</b>	<b>2,296,244.00</b>

## FIXED ASSETS

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Furniture, Fixtures & Supplies	59,224.00	31,861.00
Office Equipment	0.00	181,624.00
<b>Total</b>	<b>59,224.00</b>	<b>213,485.00</b>



**CURRENT LIABILITIES**

Schedule 32

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
General Provident Fund	483,177.00	203,590.00
Group Insurance Scheme	11,556.00	11,556.00
TDS (Salary)	252,447.00	189,463.00
Security / Earnest Deposit (Received)	92,345.00	0.00
<b>Total</b>	<b>839,525.00</b>	<b>404,609.00</b>

**Kits and Other Lab Supplies**

Schedule 18

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Other Lab. Supplies	0.00	1,469,933.00
Consumable Items	439,979.00	624,119.00
<b>Total</b>	<b>439,979.00</b>	<b>2,094,052.00</b>

**Medicines**

Schedule 19

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
OI Drugs	1,316,465.00	2,078,745.00
<b>Total</b>	<b>1,316,465.00</b>	<b>2,078,745.00</b>



Training and Workshops

Schedule 20

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	97,759.00	61,801.00
<b>Total</b>	<b>97,759.00</b>	<b>61,801.00</b>

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	11,553,530.00	15,650,087.00
<b>Total</b>	<b>11,553,530.00</b>	<b>15,650,087.00</b>

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Equipment Maintenance	0.00	75,080.00
Building Maintenance	0.00	651,623.00
Vehicle Maintenance	0.00	592,097.00
<b>Total</b>	<b>0.00</b>	<b>1,318,800.00</b>



## Operational Expenses

## Schedule 27

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Operational Expenses	13,231.00	5,818.00
Printing & Stationery	417,793.00	0.00
Water and Electricity Charges	0.00	462,080.00
Contingency	47,364.00	133,762.00
Food Expenses	0.00	1,363,441.00
Transportation Expenses	100,000.00	73,905.00
<b>Total</b>	<b>578,388.00</b>	<b>2,039,006.00</b>

## Balance with Bank

## Schedule 31

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank6	338,053.00	4,124,279.00
<b>Total</b>	<b>338,053.00</b>	<b>4,124,279.00</b>



Kerala SACS - GLOBAL FUND RCC-IV

National AIDS Control Project - Phase III

Bank Reconciliation Statement

Bank Code Bank6 (3109)

As on 31-Mar-2014

Particulars	Amount (Rs.)	Amount (Rs.)
Closing Balance as per Bank Book		338,053.00
<b>ADD</b>		
Cheques issued but not presented for payment	1,737,817.00	
Directly Credited by Bank	2,090.00	
		1,739,907.00
<b>LESS</b>		
Cheques deposited but not cleared	36,397.00	
Directly Debited by Bank	0.00	
		36,397.00
Closing Balance as per Bank Statement		2,041,563.00



## Cheques deposited but not cleared

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BRV/0	31-Mar-2014		Being amount received from refund of balance amount of advance - UWP and Bank interest as on 26.3.2014	752191	31-Mar-2014	9,384.00
BRV/0	31-Mar-2014	Advance to District Authorities (3208)	Being amount received from refund of balance amount of advance - contingency fund	609906	31-Mar-2014	5,000.00
BRV/0	31-Mar-2014		Being amount received from refund of balance amount of advance - UWP CD4 contingency and Bank Interest	331142	31-Mar-2014	12,090.00
BRV/0	31-Mar-2014		Being amount received from refund of balance amount of advance - contingency fund	272605	31-Mar-2014	9,923.00
						36,397.00

## Cheques issued but not presented for payment

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BPV/0	24-Mar-2014	OI Drugs (2104)	Being amount paid for purchase of OI drugs as per Proc. No. 196	982127	24-Mar-2014	66,157.00
BPV/0	28-Mar-2014	OI Drugs (2104)	Being amount paid for courier charges of the despatch of ARV drugs to ARTCs as Per Proc. No. 198	982129	28-Mar-2014	18,571.00
BPV/0	30-Mar-2014	TDS (Salary) (3308)	Being amount paid for Tax deduction of ART staff salary for the month of March 2014	982132	30-Mar-2014	66,047.00
BPV/0	31-Mar-2014	Salary (2118)	Being amount paid for salary of ART staff for the month of March 2014	982130	31-Mar-2014	928,989.00
BPV/0	31-Mar-2014	Group Insurance Scheme (3303)	Being amount paid for PF deduction of ART staff salary for the month of March 2014	982133	31-Mar-2014	963.00
BPV/0	31-Mar-2014	General Provident Fund (3301)	Being amount paid for PF deduction of ART salary for the month of March 2014	982134	31-Mar-2014	10,350.00
BPV/0	31-Mar-2014	Salary (2118)	Being amount paid for salary for the month of March 2014- staff nurse LAC+ Kannur	982135	31-Mar-2014	9,250.00
BPV/0	31-Mar-2014	OI Drugs (2104)	Being amount paid for purchase of OI drugs as per Proc. No. 202	982136	31-Mar-2014	38,005.00
BPV/0	31-Mar-2014	OI Drugs (2104)	Being amount paid for printing of ART forms and registers as per Proc. No. 203	982137	31-Mar-2014	364,368.00
BPV/0	31-Mar-2014	OI Drugs (2104)	Being amount paid for purchase of oi drugs as per Proc. No. 204	9821438	31-Mar-2014	182,866.00
BPV/0	31-Mar-2014	OI Drugs (2104)	Being amount paid for purchase of OI drugs locally purchased - reimbursement as per Proc. No. 205	46724	31-Mar-2014	46,724.00
BPV/0	31-Mar-2014	OI Drugs (2104)	Being amount paid for reimbursement of the purchase of injection amphotericine as per Proc. No. 206	982140	31-Mar-2014	610.00



BPV/0	31-Mar-2014	OI Drugs (2104)	Being amount paid for daily wages of casual workers as per Proc. No. 207	982141	31-Mar-2014	600.00
BPV/0	31-Mar-2014	OI Drugs (2104)	Being amount paid for the despatch of medicine to ARTC as per Proc. No. 208	982142	31-Mar-2014	4,317.00
						1,737,817.00

**Directly Credited by Bank**

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (RS.)
	25-Mar-2014		direct credit ART Thrissur			2,090.00
						2,090.00

*(Handwritten Signature)*

## 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. 9,824,607.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year 2013-14 vide letter No. given below and opening Cash/Bank Balance Rs. 4,124,279.00 (and Current Liabilities of Rs.235,284.00)and outstanding Advances for Rs. 458,092.50 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 473,463.93. a sum of Rs. 14,030,362.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 338,053.00 (and Current Liabilities of Rs. 142,939.00 )and outstanding advances of Rs.419,682.43. 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	Ltr. No. M.18017/A/2013-NACO(F) 14/6/13	3,876,000.00
2	Ltr. No. M.18017/A/2013-NACO(F) 28/09/13	7,777,000.00
3	Recovery / Deduction of Grants.	-1,828,393.00
	Total	9,824,607.00

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

#### Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

Countersigned



(Chartered Accountant)



(Project Director)

<b>Opening balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
Bank6	4,124,279.00
Advance to Others	12,755.00
Advance to District Authorities	445,337.50
	<u>4,582,371.50</u>
<b>Opening balance of Net Current Liabilities</b>	<b>Amount (Rs.)</b>
Security / Earnest Deposit (Received)	235,284.00
	<u>235,284.00</u>
<b>Sources of funds</b>	<b>Amount (Rs.)</b>
Grant from NACO to SACS	11,653,000.00
Recovery/Deduction of Grants	-1,828,393.00
	<u>9,824,607.00</u>
<b>Utilisation of funds</b>	<b>Amount (Rs.)</b>
OI Drugs	1,316,465.00
Operational Expenses	38,681.00
Training	425,330.00
Salary	12,300,710.00
Bank Charges	162.00
Printing & Stationery	417,793.00
Contingency	754,883.00
Consumable Items	445,507.00
Transportation Expenses	100,000.00
Furniture , Fixtures & Supplies	59,224.00
Office Equipment	-1,828,393.00
	<u>14,030,362.00</u>
<b>Bank Interest &amp; Miscellaneous Receipts</b>	<b>Amount (Rs.)</b>
Other Receipts	160,643.00
Interest from Bank	312,820.93
	<u>473,463.93</u>
<b>Current Liabilities</b>	<b>Amount (Rs.)</b>
Security / Earnest Deposit (Received)	142,939.00
	<u>142,939.00</u>
<b>Closing balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
Bank6	338,053.00
Advance to Others	12,755.00
Advance to District Authorities	406,927.43
	<u>757,735.43</u>





# Roy Ghosh & Associates

**Chartered Accountants**

## AUDIT REPORT (GFATM-II)

### Introductory Paragraph

We have audited the accompanying financial statements of the Kerala State Aids Control Society, Thiruvananthapuram (GFATM-II) under National AIDS Control Project - Phase IV (financial under World Bank Credit) as of March 31, 2014. Our responsibility is to express an opinion on these financial statements based on our audit.

### Scope Paragraph

We conducted our audit in accordance with Standards on Auditing issued by the Institute of Chartered Accountants on India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts, review of internal controls and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

### Opinion Paragraph

In our opinion, the financial statements, read with observation, if any, give a true and fair view of the Sources and Application of Funds and the financial position of Kerala State Aids Control Society of GFATM - II Fund for the year ended March 31, 2014 in accordance with consistency applied accounting standards.

In addition,

- With respect to IFRs, adequate supporting documentation has been maintained to support the IFRs subject to our observations given in the Management Letter to this report,
- Which expenditures are eligible for financing under the Credit/Grant Agreement, subject to our observations given in the management letter to this report?
- Procurement of goods and services has been carried out as per the procurement manual issued by NACO, GOI and NGO/CBO guidelines subject to our observations given in the management letter to this report.

Place: Trivandrum,

Date: Saturday, June 14, 2014

for Roy Ghosh & Associates  
(Chartered Accountants)

FRN: 320094E



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

National AIDS Control Project - Phase III

**Balance Sheet**

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

Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
6,967,296.69	GENERAL FUND	01	7,094,513.95	FIXED ASSETS	02	2,379,452.00
817,694.00	CURRENT LIABILITIES AND PROVISIONS		1,232,805.00	CURRENT ASSETS, LOANS AND ADVANCES		
2,379,452.00	CURRENT LIABILITIES	0501	2,379,452.00	CURRENT ASSETS	0301	7,001,477.69
	FIXED ASSET FUND			LOANS AND ADVANCES	0401	1,325,841.26
<u>10,164,442.69</u>			<u>10,164,442.69</u>			<u>10,706,770.95</u>

For **ROY GHOSH & ASSOCIATES**  
 (CHARTERED ACCOUNTANTS)

 Partner

Auditor



FC/FM/FO



Project Director

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Opening grant in aid	6,967,296.69	14,467,451.00
Add: Received during the year		
Grant from NACO to SACS	53,834,000.00	43,315,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(53,706,782.74)	49,578,735.31
Grants utilised to the extent of fixed asset expenditure	0.00	1,236,419.00
Closing grant in aid	7,094,513.95	6,967,296.69



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
<b>Grand Total</b>	<b>2,379,452.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,379,452.00</b>

Funds from Other Sources

Schedule 03

Figures in Rupees

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



Figures in Rupees	
Particulars	As at 31-Mar-14 (Rs.)
Bank I	7,001,477.69
Total	7,001,477.69

## LOANS AND ADVANCES

## Schedule 0401

Figures in Rupees	
Particulars	As at 31-Mar-14 (Rs.)
Advance to Others	129,329.00
Advance to District Authorities	1,196,512.26
Total	1,325,841.26

## CURRENT LIABILITIES

## Schedule 0501

Figures in Rupees	
Particulars	As at 31-Mar-14 (Rs.)
Other Recoveries	1,674.00
Security / Earnest Deposit (Received)	1,231,131.00
Total	1,232,805.00





National AIDS Control Project - Phase III

### Income And Expenditure Account

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

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
2,906,875.09	Training and Workshops	08	2,708,426.00	632,268.00	Other Income	28	676,124.00
38,484,516.22	Salary (Pay and Allowances)	13	42,443,291.74	49,578,735.31	Grants utilised to the extent of revenue expenditure		53,706,782.74
8,225,728.00	Maintenance Costs	14	8,729,928.00				
593,884.00	Operational Expenses	15	501,261.00				
<u>50,211,003.31</u>			<u>54,382,906.74</u>	<u>50,211,003.31</u>			<u>54,382,906.74</u>



## Other Income

## Schedule 28

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Sale of Bid/Tender Documents	11,000.00	7,000.00
Other Receipts	0.00	36,420.00
Interest from Bank	665,124.00	588,848.00
<b>Total</b>	<b>676,124.00</b>	<b>632,268.00</b>

## Training and Workshops

## Schedule 08

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Workshops	57,363.00	0.00
Training	2,651,063.00	2,906,875.09
<b>Total</b>	<b>2,708,426.00</b>	<b>2,906,875.09</b>



Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	42,443,291.74	38,484,516.22
<b>Total</b>	<b>42,443,291.74</b>	<b>38,484,516.22</b>

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Vehicle Maintenance	449,201.00	10,250.00
Expenses on ICTC centre set up and maintenance	8,280,727.00	8,215,478.00
<b>Total</b>	<b>8,729,928.00</b>	<b>8,225,728.00</b>

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank Charges	1,629.00	66.00
Review Meeting and Supervision of Councillors	499,632.00	593,818.00
<b>Total</b>	<b>501,261.00</b>	<b>593,884.00</b>



## Receipt And Payment Account

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

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
9,835,598.00	Opening Balance:			2,682,880.31	LOANS AND ADVANCES	17	3,307,868.00
43,315,000.00	Balance with Bank	30	4,956,104.69	1,236,419.00	FIXED ASSETS	16	0.00
186,303.00	GENERAL FUND	29	53,834,000.00	0.00	CURRENT LIABILITIES	32	4,674.00
624,515.00	CURRENT LIABILITIES	32	415,111.00	129,968.00	Training and Workshops	20	266,154.00
<u>53,961,416.00</u>	Other Income	56	641,602.00	36,684,853.00	Salary (Pay and Allowances)	25	40,611,871.00
			<u>59,846,817.69</u>	8,223,998.00	Maintenance Costs	26	8,533,561.00
				47,193.00	Operational Expenses	27	121,212.00
				4,956,104.69	Closing Balance:		
				<u>53,961,416.00</u>	Balance with Bank	31	7,001,477.69
							<u>59,846,817.69</u>



## GENERAL FUND

## Schedule 29

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Grant from NACO to SACS	53,834,000.00	43,315,000.00
Total	53,834,000.00	43,315,000.00

## Balance with Bank

## Schedule 30

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Bank I	4,956,104.69	9,835,598.00
Total	4,956,104.69	9,835,598.00

## CURRENT LIABILITIES

## Schedule 32

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Security / Earnest Deposit (Received)	413,437.00	186,303.00
Other Recoveries	1,674.00	0.00
Total	415,111.00	186,303.00



Other Income

Schedule 56

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Sale of Bid/Tender Documents	11,000.00	7,000.00
Other Receipts	0.00	36,720.00
Interest from Bank	630,602.00	580,795.00
<b>Total</b>	<b>641,602.00</b>	<b>624,515.00</b>

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Others	541,848.00	1,375,675.09
Advance to Staff	1,033,918.00	946,603.00
Advance to District Authorities	1,732,102.00	360,602.22
<b>Total</b>	<b>3,307,868.00</b>	<b>2,682,880.31</b>

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Vehicles	0.00	1,200,000.00
Office Equipment	0.00	36,419.00
<b>Total</b>	<b>0.00</b>	<b>1,236,419.00</b>



## CURRENT LIABILITIES

## Schedule 32

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
TDS (Salary)	4,674.00	0.00
Total	4,674.00	0.00

## Training and Workshops

## Schedule 20

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Workshops	11,355.00	0.00
Training	254,799.00	129,968.00
Total	266,154.00	129,968.00

## Salary (Pay and Allowances)

## Schedule 25

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	40,611,871.00	36,684,853.00
Total	40,611,871.00	36,684,853.00



## Maintenance Costs

## Schedule 26

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Vehicle Maintenance	254,568.00	10,250.00
Expenses on ITC centre set up and maintenance	8,278,993.00	8,213,748.00
<b>Total</b>	<b>8,533,561.00</b>	<b>8,223,998.00</b>

## Operational Expenses

## Schedule 27

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Review Meeting and Supervision of Councillors	121,212.00	47,193.00
<b>Total</b>	<b>121,212.00</b>	<b>47,193.00</b>

## Balance with Bank

## Schedule 31

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bankl	7,001,477.69	4,956,104.69
<b>Total</b>	<b>7,001,477.69</b>	<b>4,956,104.69</b>



Kerala SACS - GLOBAL FUND RCC-II

National AIDS Control Project - Phase III

Bank Reconciliation Statement

Bank Code Bank1 (3102)

As on 31-Mar-2014

Particulars	Amount (Rs.)	Amount (Rs.)
Closing Balance as per Bank Book		7,001,477.69
<b>ADD</b>		
Cheques issued but not presented for payment	7,993,234.00	
Directly Credited by Bank	0.00	
		7,993,234.00
<b>LESS</b>		
Cheques deposited but not cleared	83,405.00	
Directly Debited by Bank	0.00	
		83,405.00
Closing Balance as per Bank Statement		14,911,306.69



## Cheques deposited but not cleared

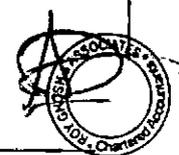
Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BRV/0	29-Mar-2014	Advance to Others (3202)	Being amount received from refund of balance amount of advance - excess DA	309238	29-Mar-2014	1,000.00
BRV/0	31-Mar-2014	Advance to District Authorities (3208)	Being amount received from refund of balance amount of advance - FSS - 5000/-	036518	31-Mar-2014	5,000.00
BRV/0	31-Mar-2014	Security / Earnest Deposit (Received) (3309)	Being amount received from security deposit received - ICTC consumables	585097	31-Mar-2014	3,055.00
BRV/0	31-Mar-2014	Advance to District Authorities (3208)	Being amount received from refund of advance - FSS	936588	31-Mar-2014	10,000.00
BRV/0	31-Mar-2014	Advance to District Authorities (3208)	Being amount received from refund of advance - FSS	933985	31-Mar-2014	10,000.00
BRV/0	31-Mar-2014	Advance to Others (3202)	Being amount received from refund of balance amount of advance - HIV/TB training	577700	31-Mar-2014	3,350.00
BRV/0	31-Mar-2014	Advance to District Authorities (3208)	Being amount received from refund of full amount of advance - training fund	703050	31-Mar-2014	51,000.00
						83,405.00

## Cheques issued but not presented for payment

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BPV/0	27-Mar-2014		Being amount paid for travelling expenses to NACO official - Dr. Ashok Kumar as per Proc. No. 254	144933	27-Mar-2014	4,214.00
BPV/0	28-Mar-2014	Expenses on ICTC centre set up and maintenance (2160)	Being amount paid for ICTC consumables as per Proc. No. 258	144938	28-Mar-2014	95,978.00
BPV/0	28-Mar-2014	Expenses on ICTC centre set up and maintenance (2160)	Being amount paid for purchase of ICTC consumables as per Proc. No. 259	144939	28-Mar-2014	305,733.00
BPV/0	31-Mar-2014	Training (2117)	Being amount paid for flight charges of various official tour as per proc. No. 262	144943	31-Mar-2014	10,531.00
BPV/0	31-Mar-2014	Training (2117)	Being amount paid for TA/DA expenses of various official tour as per Proc. No. 262	144945	31-Mar-2014	20,254.00



BPV/0	31-Mar-2014	Expenses on ICTC centre set up and maintenance (2160)	Being amount paid for purchase of ICTC consumables as Per Proc. No. 263	144945	31-Mar-2014	105,687.00
BPV/0	31-Mar-2014	Expenses on ICTC centre set up and maintenance (2160)	Being amount paid for procurement of medical equipment for ICTC - Centrifuge as per Proc. No. 264	144946	31-Mar-2014	18,169.00
BPV/0	31-Mar-2014	Salary (2118)	Being amount paid for salary of ICTC staff for the month of March 2014 as per Proc. No. 265	144947	31-Mar-2014	2,694,298.00
BPV/0	31-Mar-2014	Salary (2118)	Being amount paid for salary of ICTC supervisor for the month of MArch 2014 as per proc. No. 266	144948	31-Mar-2014	11,968.00
BPV/0	31-Mar-2014	Expenses on ICTC centre set up and maintenance (2160)	Being amount paid for daily wages to casual workers as per Proc. No. 260	144940	31-Mar-2014	1,200.00
BPV/0	31-Mar-2014	Training (2117)	Being amount paid for Flight ticket charges of various official tour as per Proc. No. 261	144941	31-Mar-2014	10,531.00
BPV/0	31-Mar-2014	Training (2117)	Being amount paid for TA/DA expenses of various official tour as per Proc. No. 261	144942	31-Mar-2014	11,590.00
BPV/0	31-Mar-2014	Vehicle Maintenance (2122)	Being amount paid for salary of mobile ictc drivers - March 2014 as per Proc. No. 267	144949	31-Mar-2014	18,284.00
BPV/0	31-Mar-2014	Expenses on ICTC centre set up and maintenance (2160)	Being amount paid for ICTC consumables as per proc. No. 268	144950	31-Mar-2014	523,914.00
BPV/0	31-Mar-2014	Salary (2118)	Being amount paid for salary of technical officers at SRLs for the month of March 2014 as per Proc. No. 269	144950	31-Mar-2014	167,450.00
BPV/0	31-Mar-2014	TDS (Salary) (3308)	Being amount paid for tax deduction from the salary of technical officers at KSACS as per proc. No. 269	144952	31-Mar-2014	4,674.00
BPV/0	31-Mar-2014	Expenses on ICTC centre set up and maintenance (2160)	Being amount paid for ictc consumables as per proc. No. 270	144953	31-Mar-2014	24,507.00
BPV/0	31-Mar-2014	Expenses on ICTC centre set up and maintenance (2160)	Being amount paid for supply of printers , UPS and DVD as per Proc. No. 277	144960	31-Mar-2014	93,440.00
BPV/0	31-Mar-2014		Being amount paid for printing and supply of ICTC forms and registers as per Proc. No. 278	144961	31-Mar-2014	550,293.00
BPV/0	31-Mar-2014	TDS (Others) (3310)	Being amount paid for TDS payment for the month of March 2014 as per Proc. No. 279	144962	31-Mar-2014	86.00
BPV/0	31-Mar-2014	Expenses on ICTC centre set up and maintenance (2160)	Being amount paid for supply of centrifuge as per Proc. No. 280	144963	31-Mar-2014	36,247.00



BPV/0	31-Mar-2014	Expenses on ICTC centre set up and maintenance (2160)	Being amount paid for supply of needle destroyer as per Proc. No. 281	144964	31-Mar-2014	1,460.00
BPV/0	31-Mar-2014	Creditors Payable (3320)	Being amount paid for VAT collected on tender forms as per Proc. No. 282	144965	31-Mar-2014	550.00
BPV/0	31-Mar-2014	Training (2117)	Being amount paid for balance release of TA/DA expenses as per Proc. No. 283	144966	31-Mar-2014	54,675.00
BPV/0	31-Mar-2014	Training (2117)	Being amount paid for balance release of TA/DA expenses as per Proc. No. 283	144967	31-Mar-2014	4,802.00
BPV/0	31-Mar-2014	Salary (2118)	Being amount paid for balance 4 days salary of ICTC staff - March 2014	144968	31-Mar-2014	491,978.00
BPV/0	31-Mar-2014	Salary (2118)	Being amount paid for balance 4 days salary of ictc supervisor March 2014 as per Proc. No. 285	144969	31-Mar-2014	2,352.00
BPV/0	31-Mar-2014	Expenses on ICTC centre set up and maintenance (2160)	Being amount paid for supply of medical equipment for ICTC as per Proc. No. 271	144955	31-Mar-2014	54,416.00
BPV/0	31-Mar-2014	Expenses on ICTC centre set up and maintenance (2160)	Being amount paid for daily wages to casula workers as per Proc. No. 272	144955	31-Mar-2014	600.00
BPV/0	31-Mar-2014	Review Meeting and Supervision of Councillors (2163)	Being amount paid for arrears on revised salary - ICTC Supervisor, Kozhikkode as per Proc. No. 273	144956	31-Mar-2014	12,739.00
BPV/0	31-Mar-2014	Expenses on ICTC centre set up and maintenance (2160)	Being amount paid for ICTC consumables as per Proc. No. 274	144957	31-Mar-2014	12,727.00
BPV/0	31-Mar-2014	Expenses on ICTC centre set up and maintenance (2160)	Being amount paid for ictc consumables as per Proc. No. 275	144958	31-Mar-2014	162,699.00
BPV/0	31-Mar-2014	Expenses on ICTC centre set up and maintenance (2160)	Being amount paid for supply of desktop computers for ICTC as per Proc. No. 276	144959	31-Mar-2014	504,000.00
BPV/0	31-Mar-2014	Vehicle Maintenance (2122)	Being amount paid for balance 4 days salary of mobile ictc drivers as per Proc. No. 286	144970	31-Mar-2014	3,870.00
BPV/0	31-Mar-2014	Salary (2118)	Being amount paid for arrears on revised salary of ICTC staff appointed by the Supt - March 2014 as per Proc. No. 287	144971	31-Mar-2014	433,888.00
BPV/0	31-Mar-2014	Salary (2118)	Being amount paid for arrears on revised salary of ICTC staff as per Proc. No. 288	144972	31-Mar-2014	1,137,242.00
BPV/0	31-Mar-2014	Vehicle Maintenance (2122)	Being amount paid for arrears on revised salary of mobile ictc drivers as per Proc. No. 289	144973	31-Mar-2014	10,323.00



BPV/0	31-Mar-2014	Expenses on ICTC centre set up and maintenance (2160)	Being amount paid for postage charges for the despatch made to various ICTC and FICTC as per Proc. No. 290	144974	31-Mar-2014	3,505.00
BPV/0	31-Mar-2014	Expenses on ICTC centre set up and maintenance (2160)	Being amount paid for ictc consumables as per Proc. No. 291	144975	31-Mar-2014	198,876.00
BPV/0	31-Mar-2014	Expenses on ICTC centre set up and maintenance (2160)	Being amount paid for ictc consumables as per Proc. no. 292	144976	31-Mar-2014	81,936.00
BPV/0	31-Mar-2014	TDS (Others) (3310)	Being amount paid for TDS for the month of MArch 2014 as per Proc. No. 293	144977	31-Mar-2014	11,230.00
BPV/0	31-Mar-2014	Expenses on ICTC centre set up and maintenance (2160)	Being amount paid for supply of centrifuge as per Proc. No. 294	144978	31-Mar-2014	17,987.00
BPV/0	31-Mar-2014	Expenses on ICTC centre set up and maintenance (2160)	Being amount paid for ICTC consumables as per proc. No. 295	144979	31-Mar-2014	25,429.00
BPV/0	31-Mar-2014	Expenses on ICTC centre set up and maintenance (2160)	Being amount paid for ICTC consumables as per Proc. No. 296	144980	31-Mar-2014	7,670.00
BPV/0	31-Mar-2014	Expenses on ICTC centre set up and maintenance (2160)	Being amount paid for ictc consumables as per Proc. No. 297	144981	31-Mar-2014	9,552.00
BPV/0	31-Mar-2014	Expenses on ICTC centre set up and maintenance (2160)	Being amount paid for ICTC consumables as per Proc. No. 298	144982	31-Mar-2014	15,933.00
BPV/0	31-Mar-2014	Expenses on ICTC centre set up and maintenance (2160)	Being amount paid for ictc consumables as per Proc. No. 299	144983	31-Mar-2014	23,747.00
						<u>7,993,234.00</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. 53,834,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year 2013-14 vide letter No. given below and opening Cash/Bank Balance Rs. 4,956,104.69 (and Current Liabilities of Rs.817,694.00)and outstanding Advances for Rs. 2,828,886.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 676,124.00. a sum of Rs. 54,382,906.74 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 7,001,477.69 (and Current Liabilities of Rs. 1,232,805.00 )and outstanding advances of Rs.1,325,841.26. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year .

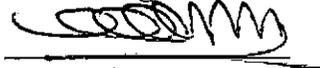
Sl. No.	Sanction letter Number and Date	Amount
1	Ltr.No.M.18017/3/2013-NACO(RCC II) 3/7/13	26,262,000.00
2.	Ltr.No.M.18017/3/2013-NACO(RCC II) 30/9/13	27,572,000.00
	Total	53,834,000.00

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

Countersigned



(Chartered Accountant)



(Project Director)

<b>Opening balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
Bankl	4,956,104.69
Advance to Others	369,055.00
Advance to District Authorities	2,459,831.00
	<u>7,784,990.69</u>
<b>Opening balance of Net Current Liabilities</b>	<b>Amount (Rs.)</b>
Security / Earnest Deposit (Received)	817,694.00
	<u>817,694.00</u>
<b>Sources of funds</b>	<b>Amount (Rs.)</b>
Grant from NACO to SACS	53,834,000.00
	<u>53,834,000.00</u>
<b>Utilisation of funds</b>	<b>Amount (Rs.)</b>
Workshops	57,363.00
Training	2,651,063.00
Salary	42,443,291.74
Vehicle Maintenance	449,201.00
Bank Charges	1,629.00
Expenses on ICTC centre set up and maintenance	8,280,727.00
Review Meeting and Supervision of Councillors	499,632.00
	<u>54,382,906.74</u>
<b>Bank Interest &amp; Miscellaneous Receipts</b>	<b>Amount (Rs.)</b>
Sale of Bid/Tender Documents	11,000.00
Interest from Bank	665,124.00
	<u>676,124.00</u>
<b>Current Liabilities</b>	<b>Amount (Rs.)</b>
Security / Earnest Deposit (Received)	1,231,131.00
Other Recoveries	1,674.00
	<u>1,232,805.00</u>
<b>Closing balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
Bankl	7,001,477.69
Advance to Others	129,329.00
Advance to District Authorities	1,196,512.26
	<u>8,327,318.95</u>





# Roy Ghosh & Associates

**Chartered Accountants**

## AUDIT REPORT (TI POOL FUND)

### Introductory Paragraph

We have audited the accompanying financial statements of the Kerala State Aids Control Society, Thiruvananthapuram (TI Pool Fund) under National AIDS Control Project - Phase IV (financial under World Bank) as of March 31, 2014. Our responsibility is to express an opinion on these financial statements based on our audit.

### Scope Paragraph

We conducted our audit in accordance with Standards on Auditing issued by the Institute of Chartered Accountants on India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts, review of internal controls and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

### Opinion Paragraph

In our opinion, the financial statements, read with observation, if any, give a true and fair view of the Sources and Application of Funds and the financial position of Kerala State Aids Control Society of the TI Pool Fund for the year ended March 31, 2014 in accordance with consistency applied accounting standards.

In addition,

- With respect to IFRs, adequate supporting documentation has been maintained to support the IFRs subject to our observations given in the Management Letter to this report,
- Which expenditures are eligible for financing under the Credit/Grant Agreement, subject to our observations given in the management letter to this report?
- Procurement of goods and services has been carried out as per the procurement manual issued by NACO, GOI and NGO/CBO guidelines subject to our observations given in the management letter to this report.

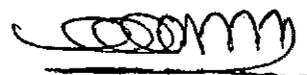
Place: Trivandrum,

Date: Saturday, June 14, 2014

for Roy Ghosh & Associates  
(Chartered Accountants)

FRN: 320094E



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



General Fund

Schedule 01

Particulars	Figures in Rupees	
	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Opening grant in aid	0.00	0.00
Add: Received during the year	42,742,736.50	0.00
Recovery/Deduction of Grants	42,742,736.50	0.00
Less: Utilised during the year	27,762,433.00	0.00
Grants utilised to the extent of revenue expenditure	(27,762,433.00)	0.00
Closing grant in aid	14,980,303.50	0.00

Fixed Asset

Schedule 02

Particulars	Figures in Rupees		
	Opening Balance	Addition	Deletion
Particulars			Closing Balance
Grand Total			



Funds from Other Sources

Schedule 03

Figures in Rupees

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

CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
TIPF-Bank	9,046,152.00	0.00
Total	9,046,152.00	0.00

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to NGOs	5,934,151.50	0.00
Total	5,934,151.50	0.00



**Income And Expenditure Account****For The Period From : 01-Apr-2013 To :31-Mar-2014**

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
0.00	Kits and Other Lab Supplies	06	690,302.00	0.00	Other Income	28	178,319.00
0.00	Training and Workshops	08	2,320,911.00	0.00	Grants utilised to the extent of revenue expenditure		27,762,433.00
0.00	NGO Services	11	1,306,631.00				
0.00	Salary (Pay and Allowances)	13	20,095,104.00				
0.00	Maintenance Costs	14	66,997.00				
0.00	Operational Expenses	15	3,460,807.00				
<b>0.00</b>			<b>27,940,752.00</b>	<b>0.00</b>			<b>27,940,752.00</b>



Schedule 28

Other Income

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Interest from Bank	178,319.00	0.00
<b>Total</b>	<b>178,319.00</b>	<b>0.00</b>

Schedule 06

Kits and Other Lab Supplies

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Other Lab. Supplies	690,302.00	0.00
<b>Total</b>	<b>690,302.00</b>	<b>0.00</b>

Schedule 08

Training and Workshops

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	993,601.00	0.00
Campaigns	1,327,310.00	0.00
<b>Total</b>	<b>2,320,911.00</b>	<b>0.00</b>



NGO Services

Schedule 11

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
NGO Services for Priority Interventions	1,306,631.00	0.00
<b>Total</b>	<b>1,306,631.00</b>	<b>0.00</b>

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	12,609,493.00	0.00
Honorarium	7,485,611.00	0.00
<b>Total</b>	<b>20,095,104.00</b>	<b>0.00</b>

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Need Based Assistance	66,997.00	0.00
<b>Total</b>	<b>66,997.00</b>	<b>0.00</b>



## Operational Expenses

## Schedule 15

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Travelling Expenses	1,404,498.00	0.00
Rent, Rates & Taxes	1,245,655.00	0.00
Telephone/Communication Expenses	81,239.00	0.00
Bank Charges	10,504.00	0.00
Printing & Stationery	127,782.00	0.00
Water and Electricity Charges	75,375.00	0.00
Postage/Courier	44,930.00	0.00
Other Administration Cost	470,824.00	0.00
<b>Total</b>	<b>3,460,807.00</b>	<b>0.00</b>



National AIDS Control Project - Phase III

**Receipt And Payment Account**  
**For The Period From : 01-Apr-2013 To :31-Mar-2014**

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
0.00	GENERAL FUND	29	39,842,992.00	0.00	LOANS AND ADVANCES	17	29,454,295.00
0.00			<u>39,842,992.00</u>	0.00	Training and Workshops	20	77,058.00
				0.00	NGO Services	23	1,161,031.00
				0.00	Operational Expenses	27	104,456.00
				0.00	<b>Closing Balance:</b>		
				0.00	Balance with Bank	31	9,046,152.00
				<u>0.00</u>			<u>39,842,992.00</u>



## GENERAL FUND

## Schedule 29

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Recovery/Deduction of Grants	39,842,992.00	0.00
Total	39,842,992.00	0.00

## LOANS AND ADVANCES

## Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Others	136,000.00	0.00
Advance to NGOs	28,452,308.00	0.00
Advance to Staff	865,987.00	0.00
Total	29,454,295.00	0.00

## Training and Workshops

## Schedule 20

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	77,058.00	0.00
Total	77,058.00	0.00



NGO Services

Schedule 23

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
NGO Services for Priority Interventions	1,161,031.00	0.00
<b>Total</b>	<b>1,161,031.00</b>	<b>0.00</b>

Operational Expenses

Schedule 27

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Travelling Expenses	71,486.00	0.00
Postage/Courier	32,970.00	0.00
<b>Total</b>	<b>104,456.00</b>	<b>0.00</b>

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
TIPF-Bank	9,046,152.00	0.00
<b>Total</b>	<b>9,046,152.00</b>	<b>0.00</b>





**Kerala SACS - TI Pool Fund**

National AIDS Control Project - Phase III

**Bank Reconciliation Statement**

Bank Code TIPF-Bank (3133)

As on 31-Mar-2014

Particulars	Amount (Rs.)	Amount (Rs.)
Closing Balance as per Bank Book		9,046,152.00
<b>ADD</b>		
Cheques issued but not presented for payment	1,702,744.00	
Directly Credited by Bank	0.00	
		<b>1,702,744.00</b>
<b>LESS</b>		
Cheques deposited but not cleared	461,317.00	
Directly Debited by Bank	120.00	
		<b>461,437.00</b>
Closing Balance as per Bank Statement		10,287,459.00

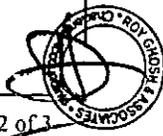


## Cheques deposited but not cleared

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BRV/0	27-Jan-2014	Advance to Staff (3205)	Being amount received as refund of bal.of Advance for conducting training on Evaluation Orientation at PMR, Med.College, Tvpm on 23.01.14 as per (Proc.No.04.) Rt.No.17/Bk-53.	Rt.17/Bk-53	27-Jan-2014	150.00
BRV/0	30-Mar-2014	Advance to NGOs (3203)	Being amount received as excess fund transferred to Punarjani, FSW Project, as rectification entry.	000	30-Mar-2014	52,565.00
BRV/0	30-Mar-2014	Advance to NGOs (3203)	Being amount received as wrong posting of fund released to SWARUMA, Muvattupuzha, FSW Project, instead of swaruma (29) as rectification entry.	000	30-Mar-2014	151,589.00
BRV/0	31-Mar-2014	Advance to Staff (3205)	Being the amount of Cheque cancelled as Advance towards 2-days ORW Training as per Proc.No.023.	00165	31-Mar-2014	255,800.00
BRV/0	31-Mar-2014	Advance to Staff (3205)	Being amount received as refund of bal. of Advance towards to meet expenses related with Evaluation De-Briefing at Ernakulam as per (Proc.No.016.) Rt.01/Bk-57.	Rt.01/Bk-57	31-Mar-2014	1,213.00
						461,317.00

## Cheques issued but not presented for payment

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BPV/0	25-Mar-2014	Advance to Staff (3205)	Being amount paid as Advance towards 2-days ORW Training as per Proc.No.023.	000165	25-Mar-2014	255,800.00
BPV/0	29-Mar-2014	Travelling Expenses (2123)	Being amount paid towards travelling expenses related with collection of OST drugs from KSACS as per details in Proc.No.025.	000167	29-Mar-2014	866.00
BPV/0	30-Mar-2014	Advance to NGOs (3203)	Being amount paid as shortage of fund released to SINDRIP, FSW Project, as rectification entry.	000	30-Mar-2014	52,565.00
BPV/0	30-Mar-2014	Advance to NGOs (3203)	Being amount paid as shortage of fund released to Swaruma (29), by wrong post to SWARUMA,Muvattupuzha, FSW Project, as rectification entry.	000	30-Mar-2014	151,589.00
BPV/0	31-Mar-2014	Travelling Expenses (2123)	Being amount paid as TA/DA related with various training programmes as per details in Proc.No.026.	000168	31-Mar-2014	6,891.00



BPV/0	31-Mar-2014	Training (2117)	Being amount paid as air charges of Sri.Jaison AD(TI) to attend GFATM Rd-9 workshop at Gangtok on 19-20 March, 14 per details in Proc.No.027.	000170	31-Mar-2014	39,800.00
BPV/0	31-Mar-2014	NGO Services for Priority Interventions (2143)	Being amount paid as settlement after Advance and reimbursement to Evaluators related with TI Annual Evaluation in 2014 (Proc.No.06) as per SOE details in Proc.No.028.	000172	31-Mar-2014	1,137,842.00
BPV/0	31-Mar-2014	Training (2117)	Being amount paid towards logistic expenses as per Proc.No.029.	000173	31-Mar-2014	33,338.00
BPV/0	31-Mar-2014		Being amount paid towards taxi hiring charges for KSACS related with training activities under TI after TDS @ 2% as per Proc.No.30.	000174	31-Mar-2014	10,962.00
BPV/0	31-Mar-2014		Being amount paid as TA/DA to attend GFATM Rd-9 workshop at Gangtok and various training progeammes and annual evaluation as per details in Proc.No.027.	000169	31-Mar-2014	12,867.00
BPV/0	31-Mar-2014	TDS (Others) (3310)	Being amount paid towards TDS collected against contract service @ 2% during the month of March, 14 as per Proc.No.031.	000175	31-Mar-2014	224.00
						<u>1,702,744.00</u>

**Directly Debited by Bank**

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
	04-Jan-2014		MCC ISSUE - CHARGES			60.00
	04-Jan-2014		MCC - CHRARGES			60.00
						<u>120.00</u>





# Roy Ghosh & Associates

**Chartered Accountants**

The Director,  
State Blood Transfusion Council - Kerala,  
Trivandrum

Re: - Management letter for the Statutory Audit of the Organization (NACO Fund)

Sir,

In connection with our audit of the financial statements for the year ended 31<sup>st</sup> March, 2014, 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 Organization 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. The Organization is maintaining separate books of accounts for NACO Fund and Funds Given by the SACS,
2. The Organization has maintained relevant Books of Accounts for the Financial Statement which was produced before us for Audit.
3. The Organisation maintained Fixed Asset Register for the asset possessed by it and is up to date.





# Roy Ghosh & Associates

Chartered Accountants

4. Bank Reconciliation Statement as on 31<sup>st</sup> March 2014 has not been prepared by the Council.
5. A difference of Rs.1,04,514.25 as shown in the Liability side of the Balance Sheet was meant to be balance of the Programme Fund as on 01.04.2013 for NACO Fund.

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 all the 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, July 15, 2014





# Roy Ghosh & Associates

**Chartered Accountants**

## AUDIT REPORT

### **Introductory Paragraph**

We have audited the accompanying financial statements of the KERALA STATE BLOOD TRANSFUSION COUNCIL (NACO Fund) as of March 31, 2014. Our responsibility is to express an opinion on these financial statements based on our audit.

### **Scope Paragraph**

We conducted our audit in accordance with Standards on Auditing issued by the Institute of Chartered Accountants on India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts, review of internal controls and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

### **Opinion Paragraph**

In our opinion, the financial statements, read with observation, if any, give a true and fair view of the Sources and Application of Funds and the financial position of KERALA STATE BLOOD TRANSFUSION COUNCIL (NACO Fund) for the year ended March 31, 2014 in accordance with consistency applied accounting standards.

In addition,

- (a) Bank Reconciliation Statement as on 31<sup>st</sup> March 2014 has not been prepared by the Council.
- (b) A difference of Rs.1,04,514.25 as shown in the Liability side of the Balance Sheet was meant to be balance of the Programme Fund as on 01.04.2013 for NACO Fund.

Place: Howrah,

Date: Tuesday, July 15, 2014

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

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

**KERALA STATE BLOOD TRANSFUSION COUNCIL**  
**NACO FUND**

**BALANCE SHEET AS AT 31ST MARCH '2014**

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<b>Programme Fund</b>			<b>Current Assets</b>		
Unutilized Grant from Previous Year		104,514.25	Loans & Advances		-
Add: Grant Received during 2013-14	12,031,528.00		(As per Annexure - A)		
Less: Grant Utilized during 2013-14	9,122,201.00				
Less: Grant refund to KSACS	2,909,327.00		<b>Cash-at-Bank</b>		294,414.25
<b>Current Liabilities</b>			<b>Syndicate Bank (A/C No.40132140000029)</b>		
Security Deposit		189,900.00			
<b>Total</b>		<b>294,414.25</b>	<b>Total</b>		<b>294,414.25</b>

  
Project Director

  
Dy. Director (Finance)

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

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

**KERALA STATE BLOOD TRANSFUSION COUNCIL  
NACO FUND**

**INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 1ST APRIL 2013 TO 31ST MARCH 2014**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Development of IEC Material	136,200.00	Grant Utilized	9,122,201.00
Observation of Blood Donation Day	1,197,503.00	Bank Interest	174,421.00
Voluntary Blood Donation Camps	3,764,410.00		
Donor Refreshment	4,198,509.00		
	9,296,622.00	-	9,296,622.00

  
Project Director



Dy. Director (Finance)

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



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

**KERALA STATE BLOOD TRANSFUSION COUNCIL  
NACO FUND**

**RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 1ST APRIL 2013 TO 31ST MARCH 2014**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance		Advance to DMO's	278,000.00
Cash-at-Bank		Advance to Blood Bank	884,500.00
Syndicate Bank	233,139.25	Advance to Staff	326,000.00
Grant Received from KSACS	12,031,528.00	Advance to DAPCU	16,000.00
Bank Interest	174,421.00	Advance to Govt. Engineering College, Barton Hill	55,000.00
Blood Mobile reimbursable from KSACS	183,300.00	Grant refund to KSACS	2,909,327.00
Advance refunded from DMO	19,000.00	Blood Mobile	183,300.00
Advance refunded from Blood Bank	134,855.00	Development of IEC Material	81,200.00
Advance refunded from Staff	104,007.00	Observation of Blood Donation Day	704,438.00
Advance refunded from DAPCU	5,118.00	Voluntary Blood Donation Camps	3,525,753.00
		Donor Refreshment	3,534,689.00
		Tax Deducted at Source	92,747.00
		Closing Balance	
		Cash-at-Bank	294,414.25
		Syndicate Bank	12,885,368.25
	12,885,368.25		

For Roy Ghosh & Associates  
(Chartered Accountants)

FRN: 320094E



Dy. Director (Finance)

*[Signature]*  
Project Director

## Annexure - A

## Loans &amp; Advances

Name	Balance as on 01.04.2013	Paid during 2013- 14	Adjusted during 2013-14	Amount Refunded during 2013-14	Balance as on 31.03.2014
Advance to DMO's	-	278,000.00	259,000.00	19,000.00	-
Advance to Blood Bank	61,275.00	884,500.00	810,920.00	134,855.00	-
Advance to Staff	-	326,000.00	221,993.00	104,007.00	-
Advance to DAPCU	-	16,000.00	10,882.00	5,118.00	-
Advance to Govt. Engineering College, Barton Hill	-	55,000.00	55,000.00	-	-
<b>TOTAL</b>	<b>61,275.00</b>	<b>1,559,500.00</b>	<b>1,357,795.00</b>	<b>262,980.00</b>	<b>-</b>



**KERALA STATE BLOOD TRANSFUSION COUNCIL  
NACO FUND**

**Bank Reconciliation Statement as on 31.03.2014**

Particulars				Amount (Rs.)
Balance as per Bank Book				294,414.25
<u>Add: Cheque issued but not debited by bank</u>				
Date	Cheque No	Particulars	Amount	
31/03/2014	257158	Capt	500.00	
31/03/2014	257159	VBD camps	103,508.00	
31/03/2014	257160	Blood Banks	1,023,001.00	
31/03/2014	257161	Capt	20,180.00	
31/03/2014	257162	Blood Banks	98,096.00	
31/03/2014	257163	HLFPPT	421,939.00	
31/03/2014	257164	TDS	8,611.00	
31/03/2014	257165	KSACS	2,734,906.00	4,410,741.00
<u>Less: Cheque deposited but not credited by bank</u>				
Date	Cheque No	Particulars	Amount	
31/03/2014	703804	G H Blood Bank ,Thiruvananthapuram	1,500.00	
	703803	G H Blood Bank ,Thiruvananthapuram	1,240.00	
	172071	D H Blood Bank ,Tirur	1,000.00	3,740.00
Balance as per Bank Book				4,701,415.25

