



Roy Ghosh & Associates

Chartered Accountants

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

Re: Management letter for the Statutory Audit of the Society of TI Pool, GF RCC-II, GF RCC-IV, and New DBS NACP-IV Fund, as on 31.03.2015 - Revised

Sir,

In connection with our audit of the financial statements for the year ended 31st March, 2015, 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:-



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Roy Ghosh & Associates

Chartered Accountants

1. Bank Reconciliation Statement of the Society as on the closing date includes certain old direct debits of Rs.1,05,920/- by bank against which corresponding cheques issued but not cleared was available.
2. According to the Bye-laws, the Executive Committee shall ordinarily meet once in 2 months or more often if necessary. However, during 2014-15, the Committee has met on 13th June 2014, 23rd September 2014 and 4th March 2015. Prior to this, the Committee met on 29th January 2014. Thus, the frequency of once in 2 months not complied with.
3. As per the Clause XIX of the bye-laws, (Memorandum of Association), a list of Office Bearers and Members of the Society shall be filed with the Registrar of the Society. This has not been complied with so far.
4. One legal case against the KSACS, preferred by Messrs S. B. Press and based on the orders of the Honorable High Court of Kerala, Society has paid Rs.20.00 lakhs from the budget available for "Permanent Holdings". The loss to Society on this was calculated by forming a Committee and the Committee arrived at Rs. 13.24 lakhs to be recovered from Sri Ajay Kumar, formerly on deputation with KSACS as Programme Officer (IEC).

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

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

Thanking you,

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


(S. Roy, Partner)

30.09.2015





Auditors' Report on Financial Statements

We have audited the accompanying Financial Statements of Kerala State AIDS Control Society, Thiruvananthapuram (New DBS for NACP IV) under National AIDS Control Project - Phase-IV as at 31st March, 2015 which comprises the Balance Sheet, Income and Expenditure Accounts and Receipts and Payments Accounts for the period ended on that date.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement whether due to fraud or error.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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





Roy Ghosh & Associates

Chartered Accountants

Opinion:

In our opinion, as shown by books of Society, and to the best of our information and according to the explanation given to us, we have obtained all the information and explanations which to the best of our knowledge and were necessary for the purpose of our audit.

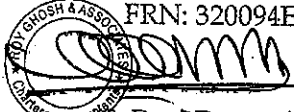
- a) The Balance Sheet, read with the notes thereon is a full and fair Balance Sheet, containing all the necessary particulars, is properly drawn up so as to exhibit a true and fair view of the state of affairs of the Society as at 31st March, 2015 is in conformity with accounting principles generally accepted in India;
- b) Income and Expenditure Account, consisting of fund relating to New DBS for NACP IV, shows Surplus of the Society for the period ended 31st March, 2015 is in conformity with accounting principles generally accepted in India;

Report on Other Regulatory Requirements:

- a) We have obtained all the information and explanations, which to the best of our knowledge and belief, were necessary for the purposes of the audit and have found them to be satisfactory.
- b) The transactions of the Society, which have come to our notice, have been within the powers of the Society.
- c) In addition, (a) with respect to IFRs, adequate supporting documentation have been maintained to support the IFRs; (b) which expenditures are eligible for financing under the Credit/Grant Agreement (c) procurement of goods and services has been carried out as per the procurement manual issued by NACO, GOI and NGO/CBO guidelines.

Howrah,
30.09.2015

For Roy Ghosh & Associates
(Chartered Accountants)

FRN: 320094E

(S. Roy, Partner)

M. No. 053959

Kerala SACS - NEW DBS FOR NACPIV

IPP Building, Red Cross Road , Thiruvananthapuram - 695037

National AIDS Control Project - Phase III

Balance Sheet

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

Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
19,581,621.87	GENERAL FUND	01	16,966,104.87	30,141,054.00	FIXED ASSETS	02	30,439,213.00
2,512,739.00	CURRENT LIABILITIES AND PROVISIONS	0501	2,846,362.00	20,159,658.87	CURRENT ASSETS, LOANS AND ADVANCES	0301	102,213.87
30,141,054.00	CURRENT LIABILITIES		30,439,213.00	1,934,702.00	CURRENT ASSETS	0401	19,710,253.00
	FIXED ASSET FUND				LOANS AND ADVANCES		
<u>52,235,414.87</u>			<u>50,251,679.87</u>	<u>52,235,414.87</u>			<u>50,251,679.87</u>

For ROY GHOSH & ASSOCIATES
(CHARTERED ACCOUNTANTS)

Auditor Partner

FC/FM/FO

Project Director

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Opening grant in aid	19,581,621.87	42,138,010.87
Add: Received during the year		
Grant from NACO to SACS	79,745,000.00	171,422,000.00
Recovery/Deduction of Grants	(1,207,076.00)	42,678,536.50
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(80,855,282.00)	148,833,411.50
Grants utilised to the extent of fixed asset expenditure	(298,159.00)	2,466,441.00
Closing grant in aid	16,966,104.87	19,581,621.87



Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipments (2203)	3,619,040.00	0.00	0.00	3,619,040.00
Equipment (Other) (2204)	302,615.00	40,250.00	0.00	342,865.00
Furniture, Fixtures & Supplies (2202)	1,096,653.00	40,954.00	0.00	1,137,607.00
NACP III Blood Bank Equipments (2403)	15,980,151.00	0.00	0.00	15,980,151.00
NACP III Civil Works (2401)	2,651,138.00	0.00	0.00	2,651,138.00
NACP III Equipment (Other) (2404)	56,058.00	0.00	0.00	56,058.00
NACP III Furniture, Fixtures & Supplies (2402)	3,717,097.00	0.00	0.00	3,717,097.00
NACP III Office Equipment (2406)	672,594.00	0.00	0.00	672,594.00
NACP III Vehicles (2405)	779,319.00	0.00	0.00	779,319.00
Office Equipment (2206)	1,266,389.00	216,955.00	0.00	1,483,344.00
Grand Total	30,141,054.00	298,159.00	0.00	30,439,213.00



Funds from Other Sources

Schedule 03

Figures in Rupees

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



CURRENT ASSETS

Schedule 0301

Figures in Rupees

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

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs)	As at 31-Mar-14 (Rs)
Advance to Others	6,495,422.00	1,648,266.00
Advance to District Authorities	698,139.00	241,187.00
Advance to District Hospitals	4,338.00	4,513.00
Security Deposit (Paid)	41,354.00	40,736.00
Inter Unit Fund Transfer	12,471,000.00	0.00
Total	19,710,253.00	1,934,702.00



CURRENT LIABILITIES

Schedule 0501
Figures in Rupees

Particulars	As at 31-Mar-15 (Rs)	As at 31-Mar-14 (Rs)
NACPIII Security / Earnest Deposit (Received)	1,266,142.00	1,283,187.00
Security / Earnest Deposit (Received)	1,580,220.00	1,228,525.00
TDS (Others)	0.00	1,027.00
Total	2,846,362.00	2,512,739.00



NACO

Kerala SACS - NEW DBS FOR NACPIV

IPP Building, Red Cross Road , Thiruvananthapuram - 695037

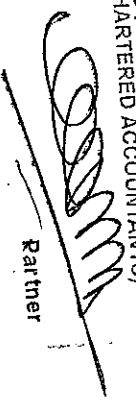
National AIDS Control Project - Phase III

Income And Expenditure Account

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

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
24,240,009.00	IEC		19,766,754.00	2,225,005.00	Other Income	28	1,121,069.00
9,000.00	Consultants and Consultancy Services		0.00	148,833,411.50	Grants utilised to the extent of revenue expenditure		80,855,282.00
0.00	Monitoring & Evaluation (SIMS)	06	102,091.00				
4,718,832.00	Kits and Other Lab Supplies	08	2,551,165.00				
11,059,862.00	Training and Workshops	11	5,968,135.00				
65,545,999.00	NGO Services	12	0.00				
0.00	Operational and Other Research	13	1,119,308.00				
32,824,941.00	Salary (Pay and Allowances)	14	38,876,843.00				
1,657,930.00	Maintenance Costs	15	1,535,159.00				
11,001,843.50	Operational Expenses		12,056,896.00				
<u>151,058,416.50</u>			<u>81,976,351.00</u>	<u>151,058,416.50</u>			<u>81,976,351.00</u>

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


Partner

Other Income

Schedule 28

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Sale of Bid/Tender Documents	28,000.00	74,500.00
Other Receipts	19,162.00	198,463.00
Interest from Bank	1,073,907.00	1,952,042.00
Total	1,121,069.00	2,225,005.00

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
HIV Kits	141,413.00	0.00
Other Lab. Supplies	337,190.00	362,616.00
Consumable Items	2,072,562.00	4,356,216.00
Total	2,551,165.00	4,718,832.00



Training and Workshops

Schedule 08

Particulars	As at 31-Mar-15 (Rs)	As at 31-Mar-14 (Rs)
Training	2,768,101.00	5,896,977.00
Campaigns	3,200,034.00	5,162,885.00
Total	5,968,135.00	11,059,862.00

NGO Services

Schedule 11

Particulars	As at 31-Mar-15 (Rs)	As at 31-Mar-14 (Rs)
NGO Services	0.00	1,835,504.00
NGO Services for Priority Interventions	0.00	63,710,495.00
Total	0.00	65,545,999.00

Operational and Other Research

Schedule 12

Particulars	As at 31-Mar-15 (Rs)	As at 31-Mar-14 (Rs)
Research & Development	983,911.00	0.00
Policy & Other Studies	135,397.00	0.00
Total	1,119,308.00	0.00



Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-15 (Rs)	As at 31-Mar-14 (Rs)
Salary	37,415,403.00	31,660,313.00
Leave Salary & Pension Contributions	1,452,418.00	1,163,628.00
Medical Expenses	9,022.00	1,000.00
Total	38,876,843.00	32,824,941.00

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-15 (Rs)	As at 31-Mar-14 (Rs)
Equipment Maintenance	122,602.00	468,588.00
Building Maintenance	196,574.00	147,564.00
Vehicle Maintenance	1,215,983.00	1,041,778.00
Total	1,535,159.00	1,657,930.00



Operational Expenses

Particulars	As at 31-Mar-15 (Rs)	As at 31-Mar-14 (Rs)
Operational Expenses	0.00	46,102.00
Travelling Expenses	1,698,109.00	1,354,102.00
Telephone/Communication Expenses	462,786.00	563,956.00
Miscellaneous Expenses	5,219,745.00	4,424,857.00
	225,941.00	251,465.00
	235,275.00	265,073.00
Printing & Stationery		
Advertisement (Other than IEC)	894,048.00	
Water and Electricity Charges	381,800.00	700,000.00
Audit Fees	64,500.00	41,000.00
Legal Expenses	136,902.00	141,186.00
Postage/Courier	321,948.00	372,916.50
Quality Assessment	99,473.00	145,064.00
Other Administration Cost	1,691,574.00	1,593,019.00
Contractual Services - Companies	624,795.00	201,831.00
Contingency		
Total	12,056,896.00	11,001,843.50



NACO

Kerala SACS - NEW DBS FOR NACPIV

IPP Building, Red Cross Road , Thiruvananthapuram - 695037


National AIDS Control Project - Phase III

Receipt And Payment Account

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

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
0.00	Opening Balance:		0.00	94,963,583.50	LOANS AND ADVANCES	17	40,541,734.00
38,412,326.37	Cash in hand	30	20,159,658.87	39,842,992.00	GENERAL FUND	13	0.00
7,480.00	Balance with Bank	17	571.00	1,153,206.00	FIXED ASSETS	16	66,904.00
171,422,000.00	LOANS AND ADVANCES	29	79,745,000.00	2,733,377.00	CURRENT LIABILITIES	32	3,207,188.00
505,245.00	GENERAL FUND	32	351,695.00	3,609,085.00	Kits and Other Lab Supplies	18	1,757,814.00
1,632,176.00	CURRENT LIABILITIES	56	1,115,233.00	627,277.00	Training and Workshops	20	675,367.00
211,979,227.37	Other Income		101,372,157.87	183,812.00	NGO Services	23	0.00
				0.00	Operational and Other Research	24	841,652.00
				28,626,336.00	Salary (Pay and Allowances)	25	34,758,002.00
				1,069,615.00	Maintenance Costs	26	646,814.00
				5,987,807.00	Operational Expenses	27	6,365,899.00
				13,013,478.00	IEC		12,348,861.00
				9,000.00	Consultants and Consultancy Services		0.00
				0.00	Monitoring & Evaluation (SIMS)		59,709.00
				0.00	Closing Balance:		0.00
					Cash in hand		

For ROY GHOSH & ASSOCIATES
(CHARTERED ACCOUNTANTS)


Partner

20,159,658.87	Balance with Bank	31	102,213.87
<u>211,979,227.37</u>			<u>101,372,157.87</u>

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Security Deposit (Paid)	571.00	7,480.00
Total	571.00	7,480.00

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Grant from NACO to SACS	79,745,000.00	171,422,000.00
Total	79,745,000.00	171,422,000.00

Balance with Bank

Schedule 30

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
Total	20,159,658.87	38,412,326.37



CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Security / Earnest Deposit (Received)	351,695.00	504,218.00
TDS (Others)	0.00	1,027.00
Total	351,695.00	505,245.00

Other Income

Schedule 56

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Sale of Bid/Tender Documents	28,000.00	74,500.00
Other Receipts	19,162.00	198,463.00
Interest from Bank	1,068,071.00	1,359,213.00
Total	1,115,233.00	1,632,176.00



LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to Others	21,209,836.00	27,304,184.50
Advance to NGOs	0.00	61,788,353.00
Advance to Staff	2,385,694.00	3,689,050.00
Advance to District Authorities	4,192,649.00	1,981,996.00
Advance to District Hospitals	282,555.00	200,000.00
Inter Unit Fund Transfer	12,471,000.00	0.00
Total	40,541,734.00	94,963,583.50

GENERAL FUND

Schedule 13

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Recovery/Deduction of Grants	0.00	39,842,992.00
Total	0.00	39,842,992.00



FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Furniture, Fixtures & Supplies	40,954.00	0.00
Office Equipment	25,950.00	1,153,206.00
Total	66,904.00	1,153,206.00

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
General Provident Fund	2,149,425.00	1,697,438.00
Group Insurance Scheme	210,154.00	198,571.00
TDS (Salary)	718,205.00	724,061.00
TDS (Others)	1,027.00	0.00
Other Recoveries	111,332.00	111,337.00
NACPIII Security / Earnest Deposit (Received)	17,045.00	1,970.00
Total	3,207,188.00	2,733,377.00



Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-15 (Rs)	As at 31-Mar-14 (Rs)
Other Lab. Supplies	199,440.00	0.00
Consumable Items	1,558,374.00	3,609,085.00
Total	1,757,814.00	3,609,085.00

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-15 (Rs)	As at 31-Mar-14 (Rs)
Training	675,367.00	627,277.00
Total	675,367.00	627,277.00

NGO Services

Schedule 23

Particulars	As at 31-Mar-15 (Rs)	As at 31-Mar-14 (Rs)
NGO Services	0.00	7,883.00
NGO Services for Priority Interventions	0.00	175,929.00
Total	0.00	183,812.00



Operational and Other Research

Schedule 24

Particulars	As at 31-Mar-15 (Rs)	As at 31-Mar-14 (Rs)
Research & Development	759,099.00	0.00
Policy & Other Studies	82,553.00	0.00
Total	841,652.00	0.00

Salary (Pay and Allowances)

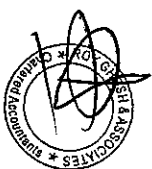
Schedule 25

Particulars	As at 31-Mar-15 (Rs)	As at 31-Mar-14 (Rs)
Salary	33,296,562.00	27,594,399.00
Leave Salary & Pension Contributions	1,452,418.00	1,030,937.00
Medical Expenses	9,022.00	1,000.00
Total	34,758,002.00	28,626,336.00

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-15 (Rs)	As at 31-Mar-14 (Rs)
Equipment Maintenance	122,602.00	467,088.00
Building Maintenance	196,574.00	147,564.00
Vehicle Maintenance	327,638.00	454,963.00
Total	646,814.00	1,069,615.00



Operational Expenses

Schedule 27

Particulars	As at 31-Mar-15 (Rs)	As at 31-Mar-14 (Rs)
Travelling Expenses	1,691,379.00	1,167,675.00
Telephone/Communication Expenses	424,827.00	521,234.00
Miscellaneous Expenses	426,238.00	169,441.00
Printing & Stationery	214,651.00	232,529.00
Advertisement (Other than IEC)	235,275.00	265,073.00
Water and Electricity Charges	876,398.00	901,272.00
Audit Fees	381,800.00	700,000.00
Legal Expenses	64,500.00	41,000.00
Postage/Courier	136,902.00	141,186.00
Quality Assessment	161,728.00	137,709.00
Other Administration Cost	60,627.00	117,669.00
Contractual Services - Companies	1,691,574.00	1,593,019.00
Total	6,365,899.00	5,987,807.00

Balance with Bank

Schedule 31

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



Utilisation Certificate

Certified that an amount of Rs. 78,537,924.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year 2014-15 vide letter No. given below and opening Cash/Bank Balance Rs. 20,159,658.87 (and Current Liabilities of Rs. 2,512,739.00) and outstanding Advances for Rs. 1,934,702.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 1,121,069.00. a sum of Rs. 82,274,510.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 102,213.87 (and Current Liabilities of Rs. 2,846,362.00) and outstanding advances of Rs. 19,710,253.00. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year .

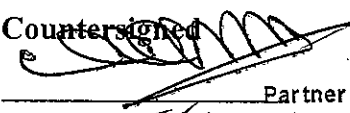
Sl. No.	Sanction letter Number and Date	Amount
1	T. 11017/30/2014-15 - NACO (FIN) 2/6/14	44,127,000.00
2	T. 11017/30/2014-15 - NACO (F) (PI) 29/9/14	35,618,000.00
3	Recovery / Deduction of Grants.	-1,207,076.00
	Total	78,537,924.00

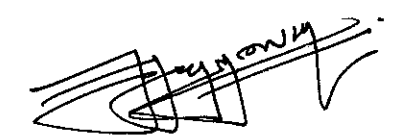
2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

For ROY GHOSH & ASSOCIATES
(CHARTERED ACCOUNTANTS)

Countersigned

Partner
(Chartered Accountant)


(Project Director)

Opening balance of Net Current Assets	Amount (Rs.)
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>
Opening balance of Net Current Liabilities	Amount (Rs.)
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>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	79,745,000.00
Recovery/Deduction of Grants	-1,207,076.00
	<u>78,537,924.00</u>
Utilisation of funds	Amount (Rs.)
HIV Kits	141,413.00
Other Lab. Supplies	337,190.00
IEC	19,766,754.00
Research & Development	983,911.00
Policy & Other Studies	135,397.00
Training	2,768,101.00
Salary	37,415,403.00
Equipment Maintenance	122,602.00
Building Maintenance	196,574.00
Vehicle Maintenance	1,215,983.00
Travelling Expenses	1,698,109.00
Telephone/Communication Expenses	462,786.00
Miscellaneous Expenses	5,219,745.00
Printing & Stationery	225,941.00
Monitoring & Evaluation (SIMS)	102,091.00
Leave Salary & Pension Contributions	1,452,418.00
Advertisement (Other than IEC)	235,275.00
Medical Expenses	9,022.00
Water and Electricity Charges	894,048.00
Audit Fees	381,800.00
Legal Expenses	64,500.00
Postage/Courier	136,902.00
Quality Assessment	321,948.00
Other Administration Cost	99,473.00
Contractual Services - Companies	1,691,574.00
Campaigns	3,200,034.00



Contingency	624,795.00
Consumable Items	2,072,562.00
Furniture , Fixtures & Supplies	40,954.00
Equipment (Other)	40,250.00
Office Equipment	216,955.00
	<u>82,274,510.00</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Sale of Bid/Tender Documents	28,000.00
Other Receipts	19,162.00
Interest from Bank	1,073,907.00
	<u>1,121,069.00</u>
Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	1,580,220.00
NACPIII Security / Earnest Deposit (Received)	1,266,142.00
	<u>2,846,362.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
NEW DBS Bank Code	102,213.87
Advance to Others	6,495,422.00
Advance to District Authorities	698,139.00
Advance to District Hospitals	4,338.00
Security Deposit (Paid)	41,354.00
Inter Unit Fund Transfer	12,471,000.00
	<u>19,812,466.87</u>



Bank Reconciliation Statement

Bank Code NEW DBS Bank Code (3121)

As on 31-Mar-2015

Particulars	Amount (Rs.)	Amount (Rs.)
Closing Balance as per Bank Book		102,213.87
ADD		
Cheques issued but not presented for payment	5,786,569.00	
Directly Credited by Bank	300.00	
		5,786,869.00
LESS		
Cheques deposited but not cleared	353,043.00	
Directly Debited by Bank	28,978.00	
		382,021.00
Closing Balance as per Bank Statement		5,507,061.87

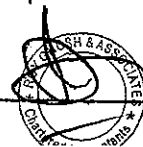


Cheques deposited but not cleared

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs)
BRV/0	08-Jan-2015	Advance to Staff (3205)	Being amount received as refund of bal. of Advance for DAPCU quarterly review meeting on 07.01.15 at Kozhikode (Proc.No.708) as per Rt.14/64.	Rt.14/Bk-64	08-Jan-2015	301.00
BRV/0	22-Jan-2015	Advance to Others (3202)	Being amount received as refund of bal. of Advance for conducting training & school level activities related with AHEP as per (Proc.No.302) Rt.No.36/Bk-64.	405941	14-Jan-2015	1,805.00
BRV/0	27-Mar-2015	Other Receipts (1205)	Being amount received against sale of scrap (thermocool boxes - small-27 @ 25/- and big 10 @ 35/-) as per Rt.No.23/Bk-71.	Rt.23/71	27-Mar-2015	1,025.00
BRV/0	27-Mar-2015	Advance to Staff (3205)	Being amount received as refund of balance of Advance towards for the distribution of WAD-14 awards in the SMO Conference (Proc.No.978) as per Rt.24/Bk-71.	Rt.24/71	27-Mar-2015	1,880.00
BRV/0	30-Mar-2015	Advance to District Authorities (3208)	Being amount received as refund of balance of Advance towards accreditation of CD4 and HIV Testing laboratories (Proc.639) as per Rt.No.27/BK-71.	707043	27-Mar-2015	100,000.00
BRV/0	30-Mar-2015	Advance to District Authorities (3208)	Being amount received as refund of balance of Advance towards Lab Service activities for SRL (Proc.569) as per Rt.No.27/BK-71.	707043	27-Mar-2015	100,000.00
BRV/0	31-Mar-2015	Advance to Staff (3205)	Being amount received as refund of sitting fee collected for Technical expert related with Blood Bank consumables procurement, as per Rt.30/71.	Rt.30/71	31-Mar-2015	1,000.00
BRV/0	31-Mar-2015	Advance to Others (3202)	Being amount received as refund/cancellation of DD towards for RRC activities at college level as per Rt.No.31/Bk-71.	562588	15-Oct-2014	4,000.00
BRV/0	31-Mar-2015	Other Recoveries (3317)	Being amount received as refund of excess usage of CUG connection bill by KSACS Staff against payment of Rs.124344/- Bill in Feb, 15 as per Rt.32/Bk-71.	Rt.32/Bk-71	31-Mar-2015	5,377.00
BRV/0	31-Mar-2015	Advance to Others (3202)	Being amount received as cancellation of DD paid towards RRC activities at college level as per Rt.33/Bk-71.	373820	08-Oct-2014	4,000.00
BRV/0	31-Mar-2015	Advance to Others (3202)	Being amount received as refund of balance of Advance towards RRC activities at college level as per Rt.34/Bk-71.	255953	11-Mar-2015	1,840.00
BRV/0	31-Mar-2015	Advance to Others (3202)	Being amount received as full refund of Advance towards for transportation of HSS sample kits to DAPCU, Ernakulam (Proc.No.784) as per Rt.34/Bk-71.	Rt.35/71	31-Mar-2015	2,000.00



BRV/0	31-Mar-2015	Advance to Staff (3205)	Being amount received as full refund of Advance towards for sitting fee to Technical Expert of purchase committee held on 17.01.15 related with Blood Safety (Proc.No.781) as per Rt.36/71.	Rt.36/71	31-Mar-2015	1,000.00
BRV/0	31-Mar-2015	Advance to Others (3202)	Being amount received as refund of balance of Advance for implimentation of DAPCU Led Single Window Model for Social Protection to PLHIV, MARPs amd CABA (Proc.No.849) as per Rt.37/Bk-71.	846330	31-Mar-2015	13,993.00
BRV/0	31-Mar-2015	Security / Earnest Deposit (Received) (3309)	Being amount received as Security Deposit against supply of consumables as per Rt.No.38/Bk-71.	286393	30-Mar-2015	1,579.00
BRV/0	31-Mar-2015	Advance to Others (3202)	Being amount received as refund of full advance towards RRC activities at college level as per Rt.No.39/Bk-71.	182532	30-Mar-2015	4,000.00
BRV/0	31-Mar-2015	Advance to Others (3202)	Being amount received as refund of full advance towards RRC activities at college level as per Rt.No.40/Bk-71.	080605	30-Mar-2015	4,000.00
BRV/0	31-Mar-2015	Advance to Others (3202)	Being amount received as refund of full advance towards RRC activities at college level as per Rt.No.41/Bk-71.	677552	24-Mar-2015	4,000.00
BRV/0	31-Mar-2015	Advance to Others (3202)	Being amount received as refund of balance of Advance for implimentation of DAPCU Led Single Window Model for Social Protection to PLHIV, MARPs amd CABA (Proc.No.849) as per Rt.42/Bk-71.	585580	28-Mar-2015	2,337.00
BRV/0	31-Mar-2015	Advance to Others (3202)	Being amount received as full refund of Advance towards monitoring expenses for conducting folk campaign related with Onam Fest (Proc.No.272) as per Rt.43/Bk-71.	133073	31-Mar-2015	9,000.00
BRV/0	31-Mar-2015	Advance to District Authorities (3208)	Being amount received as refund of balance of Advance towards SRL service activities as per Rt.No.44/Bk-71.	746633	30-Mar-2015	18,000.00
BRV/0	31-Mar-2015	Security / Earnest Deposit (Received) (3309)	Being amount received as Security Deposit against supply of STI Consumables as per Rt.No.45/Bk-71.	011094	30-Mar-2015	2,940.00
BRV/0	31-Mar-2015	Security / Earnest Deposit (Received) (3309)	Being amount received as Security Deposit against supply of STI Consumables as per Rt.No.46/Bk-71.	820417	31-Mar-2015	1,742.00
BRV/0	31-Mar-2015	Advance to Others (3202)	Being amount received as refund of balance of Advance towards conducting training and school level activities related with AHEP (Proc.No.302) as per Rt.48/Bk-71.	Rt.48/Bk-71	31-Mar-2015	11,720.00



BRV/0	31-Mar-2015	Advance to Others (3202)	Being amount received as refund of balance of Advance towards RRC activities at college level as per Rt.49/Bk-71.	728345	31-Mar-2015	2,500.00
BRV/0	31-Mar-2015	Advance to Others (3202)	Being amount received as refund of balance of Advance towards RRC activities at college level as per Rt.50/Bk-71.	532210	31-Mar-2015	2,250.00
BRV/0	31-Mar-2015	Advance to Others (3202)	Being amount received as refund of balance of Advance towards distribution of IEC Materials to various centres (Proc.No.952) as per Rt.01/Bk-67.	Rt.01/67	31-Mar-2015	650.00
BRV/0	31-Mar-2015	Advance to Others (3202)	Being amount received as refund of balance of advance towards conducting training and school level activities related with AHEP (Proc.No.302) as per Rt.02/Bk-67.	419555	31-Mar-2015	6,850.00
BRV/0	31-Mar-2015	Advance to Others (3202)	Being amount received as refund of balance of Advance towards operational expenses for DAPCU, Kozhikode as per Rt.03/Bk-67.	585669	31-Mar-2015	4,741.00
BRV/0	31-Mar-2015	Advance to Others (3202)	Being amount received as refund of balance of Advance towards exhibition related with observance of WAD,14 (Proc.No.547) as per Rt.No.04/Bk-67.	Rt.04/Bk-67	31-Mar-2015	2.00
BRV/0	31-Mar-2015	Advance to Others (3202)	Being amount received as full refund of advance towards folk campaign related with onam fest (Proc.NO.272) as per Rt.No.05/Bk-67.	905044	31-Mar-2015	15,000.00
BRV/0	31-Mar-2015	Advance to Others (3202)	Being amount received as full refund of advance towards conducting folk campaign related with onam fest (Proc.NO.272) as per Rt.No.06/Bk-67.	787691	31-Mar-2015	9,000.00
BRV/0	31-Mar-2015	Advance to Others (3202)	Being amount received as full refund of advance towards RRC activities at college level as per Rt.No.07/Bk-67.	584761	30-Mar-2015	4,000.00
BRV/0	31-Mar-2015	Advance to Others (3202)	Being amount received as full refund of advance towards RRC activities at college level as per Rt.No.08/Bk-67.	523568	31-Mar-2015	4,000.00
BRV/0	31-Mar-2015	Security / Earnest Deposit (Received) (3309)	Being amount received as Security Deposit towards supply of STI Consumables as per Rt.No.29/Bk-71.	872608	28-Mar-2015	6,200.00
BRV/0	31-Mar-2015	Advance to Others (3202)	Being amount received as refund of balance of advance towards RRC activities at college level as per Rt.No.09/Bk-67.	370477	31-Mar-2015	311.00
						353,043.00

Cheques issued but not presented for payment

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)



BPV/0	28-Nov-2014		Being amount paid as Professional fee related with Arb.Appeal No.45/2014 filed before HC of Kerala against Or. in Arb(OP) No.190/2009 as per Proc.No.573.	949181	28-Nov-2014	14,850.00
BPV/0	12-Feb-2015	IEC (2107)	Being amount paid towards for mixing and recording of Advertisement related with 'Zindagi Zindabad' campaign as per Proc.No.861.	949528	12-Feb-2015	1,500.00
BPV/0	24-Feb-2015	IEC (2107)	Being amount paid as settlement after Advance for conducting training for Student Leaders of AHEP and RRC Peer Educators (Proc.No.526) as per SOE in Proc.No.885.	949558	24-Feb-2015	732,600.00
BPV/0	02-Mar-2015		Being amount paid towards Ist instalment (50%) of AMC of Diesel Generator at KSACS after TDS @ 2% as per details in Proc.No.903.	949581	02-Mar-2015	49,980.00
BPV/0	04-Mar-2015	Miscellaneous Expenses (2129)	Being amount paid towards purchase of room refreshment expenses at PD's office as per details in Proc.No.919.	949602	04-Mar-2015	1,890.00
BPV/0	11-Mar-2015	Building Maintenance (2121)	Being amount paid towards House keeping charges of KSACS for the month of FEBRUARY, 15 as per details in Proc.No.935.	949624	11-Mar-2015	13,011.00
BPV/0	11-Mar-2015		Being amount paid towards redesign and development charges of Official Website of KSACS after TDS @ 2% as per Inv.No.CDIT/CG/69/14-15/258 dtd.19.01.15 by Proc.No.943.	949632	11-Mar-2015	60,562.00
BPV/0	19-Mar-2015	Training (2117)	Being amount paid as settlement after Advance towards training to MOs related with Continues Medical Education (CME) Programe at W&C Hosp, Kozhikode as per SOE in Proc.No.958.	949649	19-Mar-2015	1,823.00
BPV/0	20-Mar-2015	Consumable Items (2181)	Being amount paid towards purchase of STI Consumables as per details in Proc.No.964.	949655	20-Mar-2015	2,591.00
BPV/0	21-Mar-2015	Other Lab. Supplies (2102)	Being amount paid towards supply of computers & Accessories to SRLs as per details in Proc.No.969.	949660	21-Mar-2015	199,440.00
BPV/0	25-Mar-2015	Salary (2118)	Being amount paid as pay revision arrears from 04.10.2012 to 31.01.2015 (Or.No.3133/2013/AdmnIII/KSACS) as per details in Proc.No.983.	949677	25-Mar-2015	85,091.00
BPV/0	25-Mar-2015	General Provident Fund (3301)	Being amount paid towards GPF contributions of pay revision arrears from 04.10.2012 to 31.01.2015 of Smt.Kanmani.R, Pers.Asst (Or.No.3133/2013/AdmnIII/KSACS) as per details in Proc.No.983.	949678	25-Mar-2015	3,024.00
BPV/0	25-Mar-2015	General Provident Fund (3301)	Being amount paid towards GPF contributions against salary deductions of Sri.Michael.K.J., DPM, DAPCU, Kozhikode, for the month of FEBRUARY, 15 as per details in Proc.No.979.	949671	25-Mar-2015	14,200.00



BPV/0	25-Mar-2015	Group Insurance Scheme (3303)	Being amount paid towards LIC contributions against salary deductions of Sri.Michael.K.J., DPM, DAPCU, Kozhikode, for the month of FEBRUARY, 15 as per details in Proc.No.979.	949672	25-Mar-2015	1,800.00
BPV/0	25-Mar-2015	TDS (Salary) (3308)	Being amount paid towards TDS deductions against salary deductions of Sri.Michael.K.J., DPM, DAPCU, Kozhikode, for the month of FEBRUARY, 15 as per details in Proc.No.979.	949673	25-Mar-2015	7,411.00
BPV/0	25-Mar-2015	Consumable Items (2181)	Being amount paid towards logistic charges against transportation of Blood Bags to various centres as per Proc.No.980.	949674	25-Mar-2015	4,941.00
BPV/0	26-Mar-2015		Being amount paid towards printing & supply of HSS forms after TDS @2% deductions including previous Bills (32550+1300+500+400+400+2474) as per Proc.No.990.	949685	26-Mar-2015	1,722.00
BPV/0	26-Mar-2015	Printing & Stationery (2130)	Being amount paid towards purchase of office stationeries as per Inv.No.2258 dtd.12.03.15 by Proc.No.985.	949680	26-Mar-2015	10,368.00
BPV/0	26-Mar-2015		Being amount paid towards telephone charges of CUG connection for the period from May, 14 to Feb,15 including excess usage by officers as per details in Proc.No.986.	949681	26-Mar-2015	67,326.00
BPV/0	31-Mar-2015	Salary (2118)	Being amount paid towards salary of KSACS Staff after deductions for the month of MARCH, 15 as per details in Proc.No.994.	002967	31-Mar-2015	1,119,662.00
BPV/0	31-Mar-2015	Salary (2118)	Being amount paid towards salary & allowances of APD, KSACS, after deductions for the month of MARCH, 15 as per details in Proc.No.1015.	132302	31-Mar-2015	79,428.00
BPV/0	31-Mar-2015	General Provident Fund (3301)	Being amount paid towards salary deductions against GPF contribution of APD, KSACS from salary for the month of MARCH, 15 as per details in Proc.No.1015.	132303	31-Mar-2015	25,200.00
BPV/0	31-Mar-2015	Group Insurance Scheme (3303)	Being amount paid towards salary deductions against LIC deductions of APD, KSACS from salary for the month of MARCH, 15 as per details in Proc.No.1015.	132304	31-Mar-2015	4,024.00
BPV/0	31-Mar-2015		Being amount paid towards remuneration of security guard (day) for the month of MARCH, 15 after TDS @ 2% as per details in Proc.No.1016.	132305	31-Mar-2015	11,350.00
BPV/0	31-Mar-2015	Quality Assessment (2162)	Being amount paid as TA/DA related with supportive supervision of STI/RTI Centres as per Proc.No.1017.	132306	31-Mar-2015	5,000.00



BPV/0	31-Mar-2015	Travelling Expenses (2123)	Being amount paid as aircharges of Sri.Roopan.L, DD(F) towards to attend review meeting at NACO on 24.02.15 as per details in Proc.No.1018.	132307	31-Mar-2015	26,224.00
BPV/0	31-Mar-2015	Travelling Expenses (2123)	Being amount paid as TA/DA towards to attend review meeting at NACO on 24.02.15 as per details in Proc.No.1018.	132308	31-Mar-2015	3,250.00
BPV/0	31-Mar-2015	IEC (2107)	Being amount paid as TA/DA towards to monitor the folk campaign at Kollam on 26.08.14 as per details in Proc.No.1020.	132310	31-Mar-2015	1,540.00
BPV/0	31-Mar-2015	Inter Unit Fund Transfer (4402)	Being amount paid as Inter Unit Fund Transfer to GFATM-Rd-II as per Proc.No.1022.	132312	31-Mar-2015	1,000,000.00
BPV/0	31-Mar-2015	Research & Development (2113)	Being amount paid as TA/DA related with various official visit of HSS & IBBS supervision as per details in Proc.No.1019.	132313	31-Mar-2015	10,052.00
BPV/0	31-Mar-2015	Travelling Expenses (2123)	Being amount paid as TA/DA towards to attend & co-ordinating the training on IMS on 28.03.15 at Ernakulam as per details in Proc.No.1034.	132330	31-Mar-2015	2,077.00
BPV/0	31-Mar-2015	Travelling Expenses (2123)	Being amount paid as TA/DA towards to attend & co-ordinating the training on IMS on 28.03.15 at Ernakulam as per details in Proc.No.1035.	132331	31-Mar-2015	1,000.00
BPV/0	31-Mar-2015	Miscellaneous Expenses (2129)	Being amount paid towards remuneration to Casual Workers for shifting & re arranging the article in Stores as per details in Proc.No.1036.	132332	31-Mar-2015	1,800.00
BPV/0	31-Mar-2015	Travelling Expenses (2123)	Being amount paid as reimbursement of TA/DA of M&E Asst., DAPCU, Ernakulam against expenses of DAPCU training as per Proc.NO.1037.	132333	31-Mar-2015	2,977.00
BPV/0	31-Mar-2015	Travelling Expenses (2123)	Being amount paid as reimbursement of TA/DA of M&E Asst., DAPCU, Kozhikode against expenses of blood sample collectin as per details in Proc.NO.1038.	132334	31-Mar-2015	7,118.00
BPV/0	31-Mar-2015	Consumable Items (2181)	Being amount paid as reimbursement of courier charges of BBMO at DH, Manathavady against Blood Bag transfer as per details in Proc.NO.1039.	132335	31-Mar-2015	960.00
BPV/0	31-Mar-2015	IEC (2107)	Being amount paid as TA/DA of official visit related with monitoring & assessment study as per details in Proc.No.1021.	132314	31-Mar-2015	5,740.00
BPV/0	31-Mar-2015	Vehicle Maintenance (2122)	Being amount paid as TA/DA related with supervisory visit of maintenance work of Blood Mobile Bus at workshop at Uriyacode from 26.12.14 to 30.01.15 as per details in Proc.No.1023.	132315	31-Mar-2015	5,751.00



BPV/0	31-Mar-2015	TDS (Others) (3310)	Being amount paid towards TDS deductions against advertisement & contract services during the month of MARCH, 15 @ 2% as per details in Proc.No.1024.	132316	31-Mar-2015	35,503.00
BPV/0	31-Mar-2015	Travelling Expenses (2123)	Being amount paid as air charges of Dr.Velayudhan, JD, C&S towards review meeting at NACO on 18.03.15 as per details in Proc.No.1025.	132317	31-Mar-2015	26,810.00
BPV/0	31-Mar-2015	Travelling Expenses (2123)	Being amount paid as TA/DA towards review meeting at NACO on 18.03.15 as per details in Proc.No.1025.	132318	31-Mar-2015	4,926.00
BPV/0	31-Mar-2015	Travelling Expenses (2123)	Being amount paid as air charges of Sri.Jayachandran, DA towards review meeting at NACO on 18.03.15 as per details in Proc.No.1026.	132319	31-Mar-2015	26,810.00
BPV/0	31-Mar-2015	Travelling Expenses (2123)	Being amount paid as TA/DA towards attending review meeting at NACO on 18.03.15 as per details in Proc.No.1026.	132320	31-Mar-2015	1,293.00
BPV/0	31-Mar-2015		Being amount paid towards advertisement related with publishing tender notice for hiring tourist car and house keeping agency after TDS @ 2% as per details in Proc.No.1027.	132321	31-Mar-2015	1,000.00
BPV/0	31-Mar-2015	Salary (2118)	Being amount paid towards salary of Admin Asst.& AD(Proc) for the month of MARCH, after deductions as per details in Proc.No.1028.	132322	31-Mar-2015	84,635.00
BPV/0	31-Mar-2015	General Provident Fund (3301)	Being amount paid against salary deductions towards GPF contributions of Admin Asst.& AD(Proc) for the month of MARCH, as per details in Proc.No.1028.	132323	31-Mar-2015	14,000.00
BPV/0	31-Mar-2015	Group Insurance Scheme (3303)	Being amount paid against salary deductions towards LIC contributions of Admin Asst.& AD(Proc) for the month of MARCH, as per details in Proc.No.1028.	132324	31-Mar-2015	3,767.00
BPV/0	31-Mar-2015	Travelling Expenses (2123)	Being amount paid as TA/DA towards various official tour related with co-ordination & supportive activities for various programmes as per details in Proc.No.1029.	132325	31-Mar-2015	7,527.00
BPV/0	31-Mar-2015	Quality Assessment (2162)	Being amount paid as TA/DA towards monitoring visit at VBD camp at Pala on 30.03.15 as per details in Proc.No.1030.	132326	31-Mar-2015	2,321.00
BPV/0	31-Mar-2015	Salary (2118)	Being amount paid towards salary of LT, SRL, under STI Division for the month of March, 15 as per Proc.NO.1031.	132327	31-Mar-2015	13,000.00



BPV/0	31-Mar-2015	IEC (2107)	Being amount paid as TA/DA related with various official tour for monitoring and evaluation of IEC programmes at various sites during Dec, 14 to Mar, 15 as per details in Proc.No.1032.	132328	31-Mar-2015	19,860.00
BPV/0	31-Mar-2015	Travelling Expenses (2123)	Being amount paid as TA/DA towards to attend the training on IMS on 28.03.15 at Ernakulam as per details in Proc.No.1033.	132329	31-Mar-2015	1,662.00
BPV/0	31-Mar-2015	Vehicle Maintenance (2122)	Being amount paid towards POL charges of KSACS Vehicle (Car & Bike) during the month of Feb & March, 15 as per details in Proc.No.1040.	132336	31-Mar-2015	9,607.00
BPV/0	31-Mar-2015		Being amount paid towards house keeping charges of KSACS for the month of MARCH, 15 after TDS @ 2% (Feb & Mar) as per details in Proc.No.1041.	132337	31-Mar-2015	12,491.00
BPV/0	31-Mar-2015	Leave Salary & Pension Contributions (2136)	Being amount paid as Earned Leave Surrender for the year 2014-15 of DD(Procurement) as per Or.1678/2015/AdmnII/KSACS dtd.11.03.15 by Proc.No.1042.	132338	31-Mar-2015	55,498.00
BPV/0	31-Mar-2015	Quality Assessment (2162)	Being amount paid as TA/DA related with Training at Chennai for Microbiologist and LTs in SRL, TVPM as per details in Proc.No. 1043.	132339	31-Mar-2015	21,162.00
BPV/0	31-Mar-2015	Vehicle Maintenance (2122)	Being amount paid towards diesel charges for generator as per details in Proc.NO.1044.	132340	31-Mar-2015	1,000.00
BPV/0	31-Mar-2015	TDS (Salary) (3308)	Being amount paid towards salary deduction against TDS deductions from salary of KSACS staff for the month of MARCH, 2015 as per details in Proc.No.994.	002965	31-Mar-2015	31,458.00
BPV/0	31-Mar-2015	Salary (2118)	Being amount paid towards remuneration of Daily Wages Staff at KSACS for the month of MARCH, 15 as per details in Proc.No.995.	002966	31-Mar-2015	47,500.00
BPV/0	31-Mar-2015	Salary (2118)	Being amount paid towards salary of 19-STI Counsellors for the month of MARCH, 15 as per details in Proc.No.997.	002969	31-Mar-2015	220,508.00
BPV/0	31-Mar-2015	Miscellaneous Expenses (2129)	Being amount paid towards logistic charges to India Post towards the despatch of condoms to 22 TI Projects as per Proc.No.998.	132280	31-Mar-2015	16,017.00
BPV/0	31-Mar-2015	Advance to Others (3202)	Being amount paid as Advance towards Final instalment for conducting assessment study in Manikara Grama Panchayat as per Proc.No.999.	132281	31-Mar-2015	45,250.00
BPV/0	31-Mar-2015	Consumable Items (2181)	Being amount paid towards recharges of 15 BSNL Data Card connection related with STI Counsellors as per Proc.No.1000.	132282	31-Mar-2015	2,640.00
BPV/0	31-Mar-2015		Being amount paid towards Blood Mobile service and repair charges after TDS @ 2% as per details in Proc.No.1001.	132283	31-Mar-2015	30,458.00
BPV/0	31-Mar-2015	Printing & Stationery (2130)	Being amount paid towards purchase of office stationery items as per Bill No.2254 dtd.12.03.15 as per Proc.No.1002.	132284	31-Mar-2015	1,900.00



BPV/0	31-Mar-2015	Telephone/Communication Expenses (2125)	Being amount paid towards usage charges of data cards by KSACS Officials as per details in Proc.No.1003.	132285	31-Mar-2015	7,303.00
BPV/0	31-Mar-2015		Being amount paid towards monthly updation of face book after TDS @ 2% as per Inv.No.B03D/102 dtd.10.03.15 as per Proc.No.1004.	132286	31-Mar-2015	11,011.00
BPV/0	31-Mar-2015		Being amount paid towards salary of various Blood Bank Staff for the month of MARCH, 15 as per details in Proc.No.1005.	132287	31-Mar-2015	992,980.00
BPV/0	31-Mar-2015	Research & Development (2113)	Being amount paid towards TA & Postal chrges to HSS site personnel as per details in Proc.No.1006.	132288	31-Mar-2015	15,940.00
BPV/0	31-Mar-2015	IEC (2107)	Being amount paid as TA/DA for conducting planning meeting cum folk workshop related with Folk Campaign 2014-15 as per details in Proc.No.1007.	132289	31-Mar-2015	1,212.00
BPV/0	31-Mar-2015	Travelling Expenses (2123)	Being amount paid as TA/DA to attend the meeting of National Launch of Strategy held at NACO scheduled on 26th & 27th Feb, 15 as per details in Proc.No.1008.	132290	31-Mar-2015	2,530.00
BPV/0	31-Mar-2015	Quality Assessment (2162)	Being amount paid as TA/DA to Resource Person related with Continous Medical Education (CME) training progrm by DH, Ktym on 04.03.15 as per details in Proc.No.1009.	132291	31-Mar-2015	1,881.00
BPV/0	31-Mar-2015	Salary (2118)	Being amount paid towards salary of DAPCU Staff at Kozhikode and Ernakulam for the month of MARCH, 15 as per details in Proc.No.1011.	132293	31-Mar-2015	47,520.00
BPV/0	31-Mar-2015	Salary (2118)	Being amount paid towards salary of DPM, DAPCU, Kozhikode, after deductions for the month of MARCH, 15 as per details in Proc.No.1012.	132294	31-Mar-2015	46,654.00
BPV/0	31-Mar-2015	General Provident Fund (3301)	Being amount paid towards salary deductions against GPF contribution of DPM, DAPCU, Kozhikode, for the month of MARCH, 15 as per details in Proc.No.1012.	132295	31-Mar-2015	14,200.00
BPV/0	31-Mar-2015	Group Insurance Scheme (3303)	Being amount paid towards salary deductions against LIC contribution of DPM, DAPCU, Kozhikode, for the month of MARCH, 15 as per details in Proc.No.1012.	132296	31-Mar-2015	1,800.00
BPV/0	31-Mar-2015	Travelling Expenses (2123)	Being amount paid as TA/DA to attend the training on IMS on 28th March, 15 at Ernakulam as per details in Proc.No.1013.	132297	31-Mar-2015	1,670.00
BPV/0	31-Mar-2015	Salary (2118)	Being amount paid towards salary & allowances of DPM, DAPCU, Ernakulam after deductions for the month of MARCH, 15 as per details in Proc.No.1014.	132298	31-Mar-2015	72,185.00



BPV/0	31-Mar-2015	General Provident Fund (3301)	Being amount paid towards salary deductions against GPF contribution of DPM, DAPCU, Ernakulam, from salary for the month of MARCH, 15 as per details in Proc.No.1014.	132299	31-Mar-2015	300.00
BPV/0	31-Mar-2015	Group Insurance Scheme (3303)	Being amount paid towards salary deductions against LIC deductions of DPM, DAPCU, Ernakulam, from salary for the month of MARCH, 15 as per details in Proc.No.1014.	132300	31-Mar-2015	727.00
BPV/0	31-Mar-2015	General Provident Fund (3301)	Being amount paid towards salary deduction against GPF contributions from salary of KSACS staff for the month of MARCH, 2015 as per details in Proc.No.994.	132276	31-Mar-2015	106,470.00
BPV/0	31-Mar-2015	Group Insurance Scheme (3303)	Being amount paid towards salary deduction against LIC deductions from salary of KSACS staff for the month of MARCH, 2015 as per details in Proc.No.994.	132277	31-Mar-2015	7,295.00
BPV/0	31-Mar-2015	General Provident Fund (3301)	Being amount paid towards salary deduction against GPF contributions from salary of KSACS staff for the month of MARCH, 2015 as per details in Proc.No.994.	132278	31-Mar-2015	11,330.00
BPV/0	31-Mar-2015	General Provident Fund (3301)	Being amount paid towards salary deduction against GPF contributions from salary of KSACS staff for the month of MARCH, 2015 as per details in Proc.No.994.	132279	31-Mar-2015	10,536.00
BPV/0	31-Mar-2015	TDS (Salary) (3308)	Being amount paid towards salary deductions against TDS deductions of DPM, DAPCU, Ernakulam, from salary for the month of MARCH, 15 as per details in Proc.No.1014.	132301	31-Mar-2015	7,370.00
BPV/0	31-Mar-2015	Training (2117)	Being amount paid as reimbursement of expenses related with review meeting of DAPCU, Kozhikode as per details in Proc.No.1045.	132341	31-Mar-2015	2,499.00
BPV/0	31-Mar-2015	Consumable Items (2181)	Being amount paid towards purchase of STI consumables as per details in Proc.No.1046.	132342	31-Mar-2015	3,171.00
BPV/0	31-Mar-2015	Travelling Expenses (2123)	Being amount paid as TA/DA related with audit of various TI Projects at Kasaragod Dist.on 29-31 Oct, 2014 as per details in Proc.No.1047.	132343	31-Mar-2015	5,545.00
BPV/0	31-Mar-2015	IEC (2107)	Being amount paid as balance after settlement of Advance towards distribution of IEC materials as per detailed SOE in Proc.No.1048.	132344	31-Mar-2015	500.00
BPV/0	31-Mar-2015	Travelling Expenses (2123)	Being amount paid as reimbursement of travelling expenses of Accountant, DAPCU, Ernakulam as per details in Proc.No.1049.	132345	31-Mar-2015	2,440.00



BPV/0	31-Mar-2015	Travelling Expenses (2123)	Being amount paid as TA/DA related with various audit & inspection programmes of various TI Projects as per details in Proc.No.1050.	132346	31-Mar-2015	14,938.00
BPV/0	31-Mar-2015	Travelling Expenses (2123)	Being amount paid as reimbursement of TA/DA of DPM, DAPCU, Kozhikode during the month of MARCH, 15 as per details in Proc.No.1051.	132347	31-Mar-2015	2,875.00
BPV/0	31-Mar-2015	Travelling Expenses (2123)	Being amount paid as reimbursement of TA/DA of DPM, DAPCU, Kozhikode during the month of Jan & Feb, 15 as per details in Proc.No.1052.	132348	31-Mar-2015	7,659.00
BPV/0	31-Mar-2015	Training (2117)	Being amount paid as reimbursement of TA/DA related with DAPCU Team Training at Bangaore as per details in Proc.No.1053.	132349	31-Mar-2015	4,440.00
BPV/0	31-Mar-2015	Training (2117)	Being amount paid as reimbursement of TA/DA related with DAPCU Team Training at Bangaore as per details in Proc.No.1053.	132350	31-Mar-2015	9,148.00
BPV/0	31-Mar-2015	Training (2117)	Being amount paid as air charges of DPM at Kozhikode & Ernakulam towards DAPCU Team Training at Bangalore as per details in Proc.No.1053.	132351	31-Mar-2015	6,515.00
BPV/0	31-Mar-2015	Printing & Stationery (2130)	Being amount paid towards refilling charges of catridge for printer in KSACS as per details in Proc.No.1054.	132352	31-Mar-2015	676.00
BPV/0	31-Mar-2015	Creditors Payable (3320)	Being amount paid TDS collected against Tender Form sale during the Fy-2014-15 as per Proc.No.1055.	132353	31-Mar-2015	1,400.00
BPV/0	31-Mar-2015	General Provident Fund (3301)	Being amount paid against salary deduction towards GPAIF (state insurance) of former PD, Dr.Shylaja, KSACS during 2013-14, now refunded to her account as per Proc.No.1058.	132356	31-Mar-2015	300.00
BPV/0	31-Mar-2015	TDS (Others) (3310)	Being amount paid towards TDS deducted against advt.& contract service @% during MARCH, 15 as per details in Proc.No.1056.	132354	31-Mar-2015	540.00
BPV/0	31-Mar-2015	Advance to Others (3202)	Being amount paid as Grant-in-Aid to KSBTC towards Voluntary Blood Donation activities as per Proc.No.1057.	132355	31-Mar-2015	37,123.00
						5,786,569.00

Directly Credited by Bank

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
	09-Jan-2015		Re.1/- shortage in deposit			300.00
						300.00



Directly Debited by Bank

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
	10-Jul-2012		Aneesh			9,950.00
	23-Oct-2014		Bank Charge			50.00
	04-Dec-2014		Ch.No.949181-Leo George (DD) -14850/-			14,900.00
	31-Dec-2014		FEE EXCESS			2,028.00
	24-Jan-2015		Bank charge - cheque deposit returned - 1805/-			50.00
	28-Mar-2015		CHARGES 38976288			2,000.00
						<u>28,978.00</u>





Auditors' Report on Financial Statements

We have audited the accompanying Financial Statements of Kerala State AIDS Control Society, Thiruvananthapuram (TI Pool Fund) under National AIDS Control Project - Phase-IV as at 31st March, 2015 which comprises the Balance Sheet, Income and Expenditure Accounts and Receipts and Payments Accounts for the period ended on that date.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement whether due to fraud or error.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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





Roy Ghosh & Associates

Chartered Accountants

Opinion:

In our opinion, as shown by books of Society, and to the best of our information and according to the explanation given to us, we have obtained all the information and explanations which to the best of our knowledge and were necessary for the purpose of our audit.


- a) The Balance Sheet, read with the notes thereon is a full and fair Balance Sheet, containing all the necessary particulars, is properly drawn up so as to exhibit a true and fair view of the state of affairs of the Society as at 31st March, 2015 is in conformity with accounting principles generally accepted in India;
- b) Income and Expenditure Account, consisting of fund relating to **TI Pool Fund**, for the period ended 31st March, 2015 is in conformity with accounting principles generally accepted in India;

Report on Other Regulatory Requirements:

- a) We have obtained all the information and explanations, which to the best of our knowledge and belief, were necessary for the purposes of the audit and have found them to be satisfactory.
- b) The transactions of the Society, which have come to our notice, have been within the powers of the Society.
- c) In addition, (a) with respect to IFRs, adequate supporting documentation have been maintained to support the IFRs; (b) which expenditures are eligible for financing under the Credit/Grant Agreement (c) procurement of goods and services has been carried out as per the procurement manual issued by NACO, GOI and NGO/CBO guidelines.

Howrah,
30.09.2015

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


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

NACO

Kerala SACS - TI Pool Fund

[Draft]

IPP Building, Red Cross Road , Thiruvananthapuram - 695037

National AIDS Control Project - Phase III

Balance Sheet

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

Figures for the previous Period (Rs)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs)	Figures for the previous Period (Rs)	ASSETS	Schedule Reference	Figures for the current Period (Rs)
14,980,303.50	GENERAL FUND	01	174,187.05	0.00	FIXED ASSETS	02	1,397,395.00
0.00	FIXED ASSET FUND		1,397,395.00	9,046,152.00	CURRENT ASSETS, LOANS AND ADVANCES	0301	5,030,781.00
				5,934,151.50	CURRENT ASSETS	0401	-4,856,593.95
					LOANS AND ADVANCES		
14,980,303.50			1,571,582.05	14,980,303.50			1,571,582.05

For ROY GHOSH & ASSOCIATES
(CHARTERED ACCOUNTANTS)

Auditor < Partner

FC/FM/FO

Project Director

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-15 (RS)	As at 31-Mar-14 (RS)
Opening grant in aid	14,980,303.50	0.00
Add: Received during the year		
Grant from NACO to SACS	100,093,000.00	0.00
Recovery/Deduction of Grants	1,207,076.00	42,742,736.50
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(114,708,797.45)	27,762,433.00
Grants utilised to the extent of fixed asset expenditure	(1,397,395.00)	0.00
Closing grant in aid	174,187.05	14,980,303.50

Fixed Asset

Schedule 02

Figures in Rupees

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



Funds from Other Sources

Schedule 03
Figures in Rupees

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



CURRENT ASSETS

Schedule 0301
Figures in Rupees

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

LOANS AND ADVANCES

Schedule 0401
Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to Others	209.00	0.00
Advance to NGOs	751,939.05	5,934,151.50
Advance to District Hospitals	362,258.00	0.00
Inter Unit Fund Transfer	-5,971,000.00	0.00
Total	-4,856,593.95	5,934,151.50



NACO

Kerala SACS - TI Pool Fund

[Draft]

IPP Building, Red Cross Road , Thiruvananthapuram - 695037

National AIDS Control Project - Phase III

Income And Expenditure Account

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

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
690,302.00	Kits and Other Lab Supplies	06	1,519,789.00	178,319.00	Other Income	28	1,206,936.40
0.00	Medicines	07	35,405.00	27,762,433.00	Grants utilised to the extent of revenue expenditure		114,708,797.45
2,320,911.00	Training and Workshops	08	5,426,753.00				
1,306,631.00	NGO Services	11	326,568.00				
20,095,104.00	Salary (Pay and Allowances)	13	91,851,877.35				
66,997.00	Maintenance Costs	14	159,399.00				
3,460,807.00	Operational Expenses	15	16,595,942.50				
<u>27,940,752.00</u>			<u>115,915,733.85</u>	<u>27,940,752.00</u>			<u>115,915,733.85</u>

For ROY GHOSH & ASSOCIATES
(CHARTERED ACCOUNTANTS)

Partner

Other Income

Schedule 28

Particulars	As at 31-Mar-15 (Rs)	As at 31-Mar-14 (Rs)
Other Receipts	9,900.00	0.00
Interest from Bank	1,197,036.40	178,319.00
Total	1,206,936.40	178,319.00

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-15 (Rs)	As at 31-Mar-14 (Rs)
Other Lab. Supplies	1,519,789.00	690,302.00
Total	1,519,789.00	690,302.00

Medicines

Schedule 07

Particulars	As at 31-Mar-15 (Rs)	As at 31-Mar-14 (Rs)
OI Drugs	35,405.00	0.00
Total	35,405.00	0.00



Training and Workshops

Schedule 08

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	1,954,647.00	993,601.00
Campaigns	3,472,106.00	1,327,310.00
Total	5,426,753.00	2,320,911.00

NGO Services

Schedule 11

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
NGO Services for Priority Interventions	326,568.00	1,306,631.00
Total	326,568.00	1,306,631.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	53,076,378.35	12,609,493.00
Honorarium	38,775,499.00	7,485,611.00
Total	91,851,877.35	20,095,104.00



Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-15 (Rs)	As at 31-Mar-14 (Rs)
Need Based Assistance	159,399.00	66,997.00
Total	159,399.00	66,997.00

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-15 (Rs)	As at 31-Mar-14 (Rs)
Travelling Expenses	6,636,869.50	1,404,498.00
Rent, Rates & Taxes	6,894,810.00	1,245,655.00
Telephone/Communication Expenses	617,672.00	81,239.00
Bank Charges	34,792.00	10,504.00
Printing & Stationery	738,865.00	127,782.00
Water and Electricity Charges	319,837.00	75,375.00
Postage/Courier	149,798.00	44,930.00
Other Administration Cost	1,203,299.00	470,824.00
Total	16,595,942.50	3,460,807.00



Kerala SACS - TI Pool Fund

IPP Building, Red Cross Road , Thiruvananthapuram - 695037

National AIDS Control Project - Phase III

Receipt And Payment Account

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

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
0.00	Opening Balance:	30	9,046,152.00	29,454,295.00	LOANS AND ADVANCES	17	109,959,686.00
0.00	Balance with Bank	17	5,971,000.00	77,058.00	Training and Workshops	20	0.00
39,842,992.00	LOANS AND ADVANCES	29	100,093,000.00	1,161,031.00	NGO Services	23	201,461.00
0.00	GENERAL FUND	56	383,666.00	104,456.00	Operational Expenses	27	301,890.00
	Other Income		115,493,818.00	9,046,152.00	Closing Balance:	31	5,030,781.00
				39,842,992.00	Balance with Bank		115,493,818.00

For ROY GHOSH & ASSOCIATES
(CHARTERED ACCOUNTANTS)


Partner

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Inter Unit Fund Transfer	5,971,000.00	0.00
Total	5,971,000.00	0.00

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Grant from NACO to SACS	100,093,000.00	0.00
Recovery/Deduction of Grants	0.00	39,842,992.00
Total	100,093,000.00	39,842,992.00

Balance with Bank

Schedule 30

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



Other Income

Schedule 56

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Other Receipts	9,900.00	0.00
Interest from Bank	373,766.00	0.00
Total	383,666.00	0.00

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to Others	1,943,674.00	136,000.00
Advance to NGOs	104,105,459.00	28,452,308.00
Advance to Staff	152,747.00	865,987.00
Advance to District Hospitals	3,757,806.00	0.00
Total	109,959,686.00	29,454,295.00

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	0.00	77,058.00
Total	0.00	77,058.00



NGO Services

Schedule 23

Particulars	As at 31-Mar-15 (Rs)	As at 31-Mar-14 (Rs)
NGO Services for Priority Interventions	201,461.00	1,161,031.00
Total	201,461.00	1,161,031.00

Operational Expenses

Schedule 27

Particulars	As at 31-Mar-15 (Rs)	As at 31-Mar-14 (Rs)
Travelling Expenses	195,727.00	71,486.00
Postage/Courier	94,643.00	32,970.00
Other Administration Cost	11,520.00	0.00
Total	301,890.00	104,456.00

Balance with Bank

Schedule 31

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



Utilisation Certificate

Certified that an amount of Rs. 101,300,076.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year 2014-15 vide letter No. given below and opening Cash/Bank Balance Rs. 9,046,152.00 (and Current Liabilities of Rs.0.00)and outstanding Advances for Rs. 5,934,151.50 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 1,206,936.40. a sum of Rs. 117,313,128.85 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 5,030,781.00 (and Current Liabilities of Rs. 0.00)and outstanding advances of Rs.-4,856,593.95. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year .

Sl. No.	Sanction letter Number and Date	Amount
1	T-11017/30A/2014-15-NACO(FIN) 30/5/14	56,849,000.00
2	T-11017/30/2014-15/NACO(F)(PI) 29/9/14	38,244,000.00
3	M-11017A/2014-15-NACO(F)27/3/15 cheque in Transit.	5,000,000.00
4	Recovery/Deduction Of Grants.	1,207,076.00
	Total	101,300,076.00

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

Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

For ROY GHOSH & ASSOCIATES
(CHARTERED ACCOUNTANTS)
Countersigned


(Chartered Accountant) Partner



(Project Director)

Opening balance of Net Current Assets	Amount (Rs.)
TIPF-Bank	9,046,152.00
Advance to NGOs	5,934,151.50
	<u>14,980,303.50</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	100,093,000.00
Recovery/Deduction of Grants	1,207,076.00
	<u>101,300,076.00</u>
Utilisation of funds	Amount (Rs.)
Other Lab. Supplies	1,519,789.00
OI Drugs	35,405.00
Training	1,954,647.00
Salary	53,076,378.35
Travelling Expenses	6,636,869.50
Rent, Rates & Taxes	6,894,810.00
Telephone/Communication Expenses	617,672.00
Honorarium	38,775,499.00
Bank Charges	34,792.00
Printing & Stationery	738,865.00
Water and Electricity Charges	319,837.00
NGO Services for Priority Interventions	326,568.00
Postage/Courier	149,798.00
Other Administration Cost	1,203,299.00
Need Based Assistance	159,399.00
Campaigns	3,472,106.00
Office Equipment	1,397,395.00
	<u>117,313,128.85</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	9,900.00
Interest from Bank	1,197,036.40
	<u>1,206,936.40</u>
Closing balance of Net Current Assets	Amount (Rs.)
Cheque in Transit	5,000,000.00
TIPF-Bank	30,781.00
Advance to Others	209.00
Advance to NGOs	751,939.05
Advance to District Hospitals	362,258.00
Inter Unit Fund Transfer	-5,971,000.00
	<u>174,187.05</u>



Bank Reconciliation Statement

Bank Code TIPF-Bank (3133)

As on 31-Mar-2015

Particulars	Amount (Rs.)	Amount (Rs.)
Closing Balance as per Bank Book		30,781.00
ADD		
Cheques issued but not presented for payment	297,208.00	
Directly Credited by Bank	875.00	
		298,083.00
LESS		
Cheques deposited but not cleared	219,017.00	
Directly Debited by Bank	465.00	
		219,482.00
Closing Balance as per Bank Statement		109,382.00



Cheques deposited but not cleared

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BRV/0	31-Mar-2015	Advance to Others (3202)	Being amount received as refund of balance of Advance towards training activities by STRC for TI Project Staff as per Rt.No.14/Bk-57.	854612	30-Mar-2015	219,017.00
						<u>219,017.00</u>

Cheques issued but not presented for payment

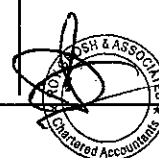
Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BPV/0	31-Mar-2015	Advance to NGOs (3203)	Being amount paid as Fund release to FPAI IDU Project as per Proc.No.70.	091949	31-Mar-2015	100,000.00
BPV/0	31-Mar-2015	Advance to NGOs (3203)	Being amount paid as final Fund release to FPAI IDU Project as per Proc.No.71.	091950	31-Mar-2015	150,000.00
BPV/0	31-Mar-2015	Travelling Expenses (2123)	Being amount paid as TA/DA related with various official visit to trucker projects as per details in Proc.No.072.	091951	31-Mar-2015	11,576.00
BPV/0	31-Mar-2015	Travelling Expenses (2123)	Being amount paid as TA/DA related with co-ordination and supervisory visit of TI Project as per details in Proc.No.073.	091952	31-Mar-2015	2,921.00
BPV/0	31-Mar-2015	Travelling Expenses (2123)	Being amount paid as TA/DA related with inspection and supervisory visit of various TI Projects during July, 2014 onwards upto 31.03.15 as per details in Proc.NO.074.	091953	31-Mar-2015	32,711.00
						<u>297,208.00</u>

Directly Credited by Bank

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
	18-Jun-2014		Deposit Transfer			875.00
						<u>875.00</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 - CHARGES			60.00
	30-Jun-2014		Excess Debit in SB			115.00



	02-Jul-2014		MCC issue			200.00
	31-Dec-2014		Excess Debit in SB			30.00
						<u>465.00</u>





Auditors' Report on Financial Statements

We have audited the accompanying Financial Statements of Kerala State AIDS Control Society, Thiruvananthapuram (Global Fund RCC-II) under National AIDS Control Project - Phase-IV as at 31st March, 2015 which comprises the Balance Sheet, Income and Expenditure Accounts and Receipts and Payments Accounts for the period ended on that date.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement whether due to fraud or error.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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



Kerala SACS - GLOBAL FUND RCC-II

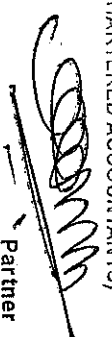
IPP Building, Red Cross Road , Thiruvananthapuram - 695037

National AIDS Control Project - Phase III

Balance Sheet

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

Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
7,094,513.95	GENERAL FUND	01	(692,383.74)	2,379,452.00	FIXED ASSETS	02	2,379,452.00
1,232,805.00	CURRENT LIABILITIES AND PROVISIONS	0501	1,162,763.00	7,001,477.69	CURRENT ASSETS, LOANS AND ADVANCES	0301	35,642.69
2,379,452.00	CURRENT LIABILITIES		2,379,452.00	1,325,841.26	CURRENT ASSETS	0401	434,736.57
	FIXED ASSET FUND		<u>2,849,831.26</u>	<u>10,706,770.95</u>	LOANS AND ADVANCES		<u>2,849,831.26</u>
<u>10,706,770.95</u>							

Dr ROY GHOSH & ASSOCIATES
(CHARTERED ACCOUNTANTS)

Auditor Partner


FC/FM/FO


Project Director

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Opening grant in aid	7,094,513.95	6,967,296.69
Add: Received during the year		
Grant from NACO to SACS	51,840,000.00	53,834,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(59,626,897.69)	53,706,782.74
Closing grant in aid	692,383.74	7,094,513.95

Fixed Asset

Schedule 02

Figures in Rupees

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



Funds from Other Sources

Schedule 03
Figures in Rupees

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



CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs)	As at 31-Mar-14 (Rs)
Bank1	35,642.69	7,001,477.69
Total	35,642.69	7,001,477.69

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs)	As at 31-Mar-14 (Rs)
Advance to Others	2,346,931.00	129,329.00
Advance to District Authorities	587,805.57	1,196,512.26
Inter Unit Fund Transfer	-2,500,000.00	0.00
Total	434,736.57	1,325,841.26

CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs)	As at 31-Mar-14 (Rs)
Other Recoveries	1,674.00	1,674.00
Security / Earnest Deposit (Received)	1,161,089.00	1,231,131.00
Total	1,162,763.00	1,232,805.00



Kerala SACS - GLOBAL FUND RCC-II

[Draft]

IPP Building, Red Cross Road , Thiruvananthapuram - 695037

National AIDS Control Project - Phase III

Income And Expenditure Account

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

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
2,708,426.00	Training and Workshops	08	1,013,466.00	676,124.00	Other Income	28	518,013.00
42,443,291.74	Salary (Pay and Allowances)	13	57,313,927.69	53,706,782.74	Grants utilised to the extent of revenue expenditure		59,626,897.69
8,729,928.00	Maintenance Costs	14	1,511,234.00				
501,261.00	Operational Expenses	15	306,283.00				
<u>54,382,906.74</u>			<u>60,144,910.69</u>	<u>54,382,906.74</u>			<u>60,144,910.69</u>

For ROY GHOSH & ASSOCIATES
(CHARTERED ACCOUNTANTS)

Partner

Other Income

Schedule 28

Particulars	As at 31-Mar-15 (RS)	As at 31-Mar-14 (RS)
Sale of Bid/Tender Documents	6,000.00	11,000.00
Other Receipts	81,412.00	0.00
Interest from Bank	430,601.00	665,124.00
Total	518,013.00	676,124.00

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-15 (RS)	As at 31-Mar-14 (RS)
Workshops	0.00	57,363.00
Training	1,013,466.00	2,651,063.00
Total	1,013,466.00	2,708,426.00



Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-15 (Rs)	As at 31-Mar-14 (Rs)
Salary	57,313,927.69	42,443,291.74
Total	57,313,927.69	42,443,291.74

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-15 (Rs)	As at 31-Mar-14 (Rs)
Equipment Maintenance	97,801.00	0.00
Vehicle Maintenance	318,045.00	449,201.00
Expenses on ICTC centre set up and maintenance	1,095,388.00	8,280,727.00
Total	1,511,234.00	8,729,928.00

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-15 (Rs)	As at 31-Mar-14 (Rs)
Bank Charges	916.00	1,629.00
Review Meeting and Supervision of Councillors	305,367.00	499,632.00
Total	306,283.00	501,261.00



MICO

Kerala SACS - GLOBAL FUND RCC-II

IPP Building, Red Cross Road , Thiruvananthapuram - 695037

National AIDS Control Project - Phase III

Receipt And Payment Account

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

Figures for the previous Period (RS)	RECEIPTS	Schedule Reference	Figures for the current Period (RS)	Figures for the previous Period (RS)	PAYMENTS	Schedule Reference	Figures for the current Period (RS)
4,956,104.69	Opening Balance:	30	7,001,477.69	3,307,868.00	LOANS AND ADVANCES	17	3,855,950.00
0.00	Balance with Bank	17	2,500,000.00	4,674.00	CURRENT LIABILITIES	32	92,576.00
53,834,000.00	LOANS AND ADVANCES	29	51,840,000.00	266,154.00	Training and Workshops	20	284,668.00
415,111.00	GENERAL FUND	32	0.00	40,611,871.00	Salary (Pay and Allowances)	25	56,213,327.00
641,602.00	CURRENT LIABILITIES	56	502,161.00	8,533,561.00	Maintenance Costs	26	1,217,446.00
	Other Income			121,212.00	Operational Expenses	27	144,029.00
<u>59,846,817.69</u>			<u>61,843,638.69</u>		Closing Balance:		
				7,001,477.69	Balance with Bank	31	35,642.69
				<u>59,846,817.69</u>			<u>61,843,638.69</u>

For ROY GHOSH & ASSOCIATES
(CHARTERED ACCOUNTANTS)


Partner

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-15 (RS)	As at 31-Mar-14 (RS)
Inter Unit Fund Transfer	2,500,000.00	0.00
Total	2,500,000.00	0.00

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-15 (RS)	As at 31-Mar-14 (RS)
Grant from NACO to SACS	51,840,000.00	53,834,000.00
Total	51,840,000.00	53,834,000.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-14 (RS)	As at 31-Mar-13 (RS)
Bank1	7,001,477.69	4,956,104.69
Total	7,001,477.69	4,956,104.69



CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-15 (Rs)	As at 31-Mar-14 (Rs)
Security / Earnest Deposit (Received)	0.00	413,437.00
Other Recoveries	0.00	1,674.00
Total	0.00	415,111.00

Other Income

Schedule 56

Particulars	As at 31-Mar-15 (Rs)	As at 31-Mar-14 (Rs)
Sale of Bid/Tender Documents	6,000.00	11,000.00
Other Receipts	81,412.00	0.00
Interest from Bank	414,749.00	630,602.00
Total	502,161.00	641,602.00

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-15 (Rs)	As at 31-Mar-14 (Rs)
Advance to Others	2,502,831.00	541,848.00
Advance to Staff	417,994.00	1,033,918.00
Advance to District Authorities	935,125.00	1,732,102.00
Total	3,855,950.00	3,307,868.00



CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
TDS (Salary)	22,534.00	4,674.00
Security / Earnest Deposit (Received)	70,042.00	0.00
Total	92,576.00	4,674.00

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Workshops	0.00	11,355.00
Training	284,668.00	254,799.00
Total	284,668.00	266,154.00

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	56,213,327.00	40,611,871.00
Total	56,213,327.00	40,611,871.00



Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Equipment Maintenance	96,177.00	0.00
Vehicle Maintenance	38,331.00	254,568.00
Expenses on ICTC centre set up and maintenance	1,082,938.00	8,278,993.00
Total	1,217,446.00	8,533,561.00

Operational Expenses

Schedule 27

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Review Meeting and Supervision of Councillors	144,029.00	121,212.00
Total	144,029.00	121,212.00

Balance with Bank

Schedule 31

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



Utilisation Certificate

Certified that an amount of Rs. **51,840,000.00** received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year **2014-15** vide letter No. given below and opening Cash/Bank Balance Rs. **7,001,477.69** (and Current Liabilities of Rs.**1,232,805.00**)and outstanding Advances for Rs. **1,325,841.26** on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. **518,013.00**. a sum of Rs. **60,144,910.69** has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. **35,642.69** (and Current Liabilities of Rs. **1,162,763.00**)and outstanding advances of Rs.**434,736.57**. 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	M.11017/03/2014-15-NACO (FIN) - RCC Rd. II 9/6/14	30,604,000.00
2.	M.18017/01A/2014-15-NACO (F) (PI) 29/9/14	21,236,000.00
	Total	51,840,000.00


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


Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

For ROY GHOSH & ASSOCIATES
(CHARTERED ACCOUNTANTS)

Countersigned


Partner
(Chartered Accountant)


(Project Director)

Opening balance of Net Current Assets	Amount (Rs.)
Bank1	7,001,477.69
Advance to Others	129,329.00
Advance to District Authorities	1,196,512.26
	<u>8,327,318.95</u>
Opening balance of Net Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	1,231,131.00
Other Recoveries	1,674.00
	<u>1,232,805.00</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	51,840,000.00
	<u>51,840,000.00</u>
Utilisation of funds	Amount (Rs.)
Training	1,013,466.00
Salary	57,313,927.69
Equipment Maintenance	97,801.00
Vehicle Maintenance	318,045.00
Bank Charges	916.00
Expenses on ICTC centre set up and maintenance	1,095,388.00
Review Meeting and Supervision of Councillors	305,367.00
	<u>60,144,910.69</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Sale of Bid/Tender Documents	6,000.00
Other Receipts	81,412.00
Interest from Bank	430,601.00
	<u>518,013.00</u>
Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	1,161,089.00
Other Recoveries	1,674.00
	<u>1,162,763.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
Bank1	35,642.69
Advance to Others	2,346,931.00
Advance to District Authorities	587,805.57
Inter Unit Fund Transfer	-2,500,000.00
	<u>470,379.26</u>



Bank Reconciliation Statement

Bank Code Bank1 (3102)

As on 31-Mar-2015

Particulars	Amount (Rs.)	Amount (Rs.)
Closing Balance as per Bank Book		35,642.69
ADD		
Cheques issued but not presented for payment	4,634,023.00	
Directly Credited by Bank	0.00	
		4,634,023.00
LESS		
Cheques deposited but not cleared	1,031,652.00	
Directly Debited by Bank	50.00	
		1,031,702.00
Closing Balance as per Bank Statement		3,637,963.69



Cheques deposited but not cleared

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BRV/0	21-Mar-2015	Advance to Staff (3205)	Being amount received from refund of balance amount of advance - Transportation of kits to DAPCU -1000/-	00	21-Mar-2015	350.00
BRV/0	21-Mar-2015		Being amount received FROM REFUND OF BALANCE AMOUNT OF ADVANCE - CONTINGENSY FUND	565266	21-Mar-2015	2,731.00
BRV/0	21-Mar-2015	Advance to District Authorities (3208)	Being amount received from refund of balance amount of advance - Contingensy fund	453533	21-Mar-2015	3,131.00
BRV/0	21-Mar-2015	Advance to District Authorities (3208)	Being amount received from refund of balance amount of advance - contingesny fund	56506	21-Mar-2015	1,000.00
BRV/0	23-Mar-2015		Being amount received from refund of balance amount of advance - Contingensy fund	706972	23-Mar-2015	3,555.00
BRV/0	31-Mar-2015	Advance to District Authorities (3208)	Being amount received from refund of balance amount of advance - contingensy fund	882008	31-Mar-2015	3,054.00
BRV/0	31-Mar-2015	Security / Earnest Deposit (Received) (3309)	Being amount received from security deposit of ICTC consumables	872609	31-Mar-2015	13,250.00
BRV/0	31-Mar-2015	Inter Unit Fund Transfer (4402)	Being amount received from NDBS to GFATM II - Inter Unit Fund Transfer	132312	31-Mar-2015	1,000,000.00
BRV/0	31-Mar-2015	Security / Earnest Deposit (Received) (3309)	Being amount received from security deposit - ICTC consumables	011095	31-Mar-2015	2,670.00
BRV/0	31-Mar-2015	Advance to District Authorities (3208)	Being amount received from refund of balance amount of advance - contingensy fund	865562	31-Mar-2015	77.00
BRV/0	31-Mar-2015		Being amount received from refund of balance amount of advance - contingensy fund	158319	31-Mar-2015	1,834.00
						1,031,652.00

Cheques issued but not presented for payment

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BPV/0	28-Mar-2015	Equipment Maintenance (2120)	Being amount paid for expenses incurred in transportation of HIV Kits from TANSACS to KSACS as per Proc. No. 196	634209	28-Mar-2015	44,541.00



BPV/0	28-Mar-2015	Equipment Maintenance (2120)	Being amount paid for supply of centrifuge to ICTC - 2013-14 as per Proc. No. 198	634211	28-Mar-2015	18,169.00
BPV/0	31-Mar-2015	Salary (2118)	Being amount paid for salary of technical officers salary - March 2015 as per Proc. No. 200	634213	31-Mar-2015	115,216.00
BPV/0	31-Mar-2015	TDS (Salary) (3308)	Being amount paid for IT deduction from salary of Technical Officers as per Proc. No. 200	634214	31-Mar-2015	22,534.00
BPV/0	31-Mar-2015	Salary (2118)	Being amount paid for salary of ICTC supervisor - KKD march 2015 as per proc. No. 201	634215	31-Mar-2015	17,494.00
BPV/0	31-Mar-2015	Salary (2118)	Being amount paid for salary of mobile ictc drivers salary march 2015 as per proc. No. 202	634216	31-Mar-2015	34,839.00
BPV/0	31-Mar-2015	Salary (2118)	Being amount paid for salary of mobile ictc counsellors mach 2015 as per proc. No. 203	634217	31-Mar-2015	91,838.00
BPV/0	31-Mar-2015	Salary (2118)	Being amount paid for salary of ICTC staff march 2015 as per Proc. No. 204	634218	31-Mar-2015	3,178,415.00
BPV/0	31-Mar-2015	Security / Earnest Deposit (Received) (3309)	Being amount paid for repayment of EMD - AMC for ICTC computers as per Proc. No. 160	634219	31-Mar-2015	10,000.00
BPV/0	31-Mar-2015	Salary (2118)	Being amount paid for salary of ICTC staff for the month of March 2015 as per Proc. No. 205	634219	31-Mar-2015	1,015,041.00
BPV/0	31-Mar-2015	TDS (Others) (3310)	Being amount paid for 2 % TDS for the month of March 2015 as per proc. No. 206	634221	31-Mar-2015	592.00
BPV/0	31-Mar-2015	Expenses on ICTC centre set up and maintenance (2160)	Being amount paid for BSNL charges for recharging 139 numbers prepaid data palm as per Proc. No. 207	634222	31-Mar-2015	24,464.00
BPV/0	31-Mar-2015	Review Meeting and Supervision of Councillors (2163)	Being amount paid for TA/DA expenses for official visit of AD (ICTC) as per Proc. No. 208	634223	31-Mar-2015	12,781.00
BPV/0	31-Mar-2015	Review Meeting and Supervision of Councillors (2163)	Being amount paid for TA/DA expenses of various official visit for JD (BS) as per Proc. No. 209	634224	31-Mar-2015	6,060.00
BPV/0	31-Mar-2015	Expenses on ICTC centre set up and maintenance (2160)	Being amount paid for postage charges for the dispatch to various centres through logistics post as per Proc. No. 210	634225	31-Mar-2015	15,045.00
BPV/0	31-Mar-2015		Being amount paid for news paper advertisement for inviting tenders supply of ICTC consumables as per Proc. No. 211	634226	31-Mar-2015	2,441.00
BPV/0	31-Mar-2015		Being amount paid for News advertisement charges as per proc. No. 211	634227	31-Mar-2015	23,719.00
BPV/0	31-Mar-2015	Creditors Payable (3320)	Being amount paid TDS collected against Tender Form sale during the Fy-2014-15 as per Proc.No.212	634228	31-Mar-2015	300.00
BPV/0	31-Mar-2015	TDS (Others) (3310)	Being amount paid for 2% TDS collected for March 2015 as per Proc. No. 213	634229	31-Mar-2015	534.00



Directly Debited by Bank

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs)
	31-Mar-2015		Bank charges			50.00
						50.00





Auditors' Report on Financial Statements

We have audited the accompanying Financial Statements of Kerala State AIDS Control Society, Thiruvananthapuram (Global Fund RCC-IV) under National AIDS Control Project - Phase -IV as at 31st March, 2015 which comprises the Balance Sheet, Income and Expenditure Accounts and Receipts and Payments Accounts for the period ended on that date.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement whether due to fraud or error.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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





Roy Ghosh & Associates

Chartered Accountants

Opinion:

In our opinion, as shown by books of Society, and to the best of our information and according to the explanation given to us, we have obtained all the information and explanations which to the best of our knowledge and were necessary for the purpose of our audit.


- a) The Balance Sheet, read with the notes thereon is a full and fair Balance Sheet, containing all the necessary particulars, is properly drawn up so as to exhibit a true and fair view of the state of affairs of the Society as at 31st March, 2015 is in conformity with accounting principles generally accepted in India;
- b) Income and Expenditure Account, consisting of fund relating to Global Fund RCC-IV, for the period ended 31st March, 2015 is in conformity with accounting principles generally accepted in India;

Report on Other Regulatory Requirements:

- a) We have obtained all the information and explanations, which to the best of our knowledge and belief, were necessary for the purposes of the audit and have found them to be satisfactory.
- b) The transactions of the Society, which have come to our notice, have been within the powers of the Society.
- c) In addition, (a) with respect to IFRs, adequate supporting documentation have been maintained to support the IFRs; (b) which expenditures are eligible for financing under the Credit/Grant Agreement (c) procurement of goods and services has been carried out as per the procurement manual issued by NACO, GOI and NGO/CBO guidelines.

Howrah,
30.09.2015

For Roy Ghosh & Associates
(Chartered Accountants)

FRN: 320094E

Roy, Partner)
M. No. 053959

WACO

Kerala SACS - GLOBAL FUND RCC-IV

IPP Building, Red Cross Road , Thiruvananthapuram - 695037

National AIDS Control Project - Phase III

[Draft]

Balance Sheet

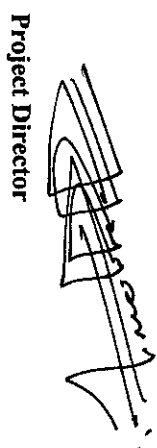
For The Period From : 01-Apr-2014 To :31-Mar-2015

Figures for the previous period (RS)	LIABILITIES	Schedule Reference	Figures for the current period (RS)	Figures for the previous period (RS)	ASSETS	Schedule Reference	Figures for the current period (RS)
614,796.43	GENERAL FUND	01	(3,527,336.43)	2,618,604.00	FIXED ASSETS	02	2,980,690.00
142,939.00	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS, LOANS AND ADVANCES		
2,618,604.00	CURRENT LIABILITIES	0501	118,039.00	338,053.00	CURRENT ASSETS	0301	258,144.44
	FIXED ASSET FUND		2,980,690.00	419,682.43	LOANS AND ADVANCES	0401	-3,667,441.87
<u>3,376,339.43</u>			<u>(428,607.43)</u>	<u>3,376,339.43</u>			<u>(428,607.43)</u>

For ROY GHOSH & ASSOCIATES
(CHARTERED ACCOUNTANTS)


Auditor Partner


FC/FM/FO


Project Director

General Fund

Schedule 01
Figures in Rupees

Particulars	As at 31-March-15 (RS)	As at 31-March-14 (RS)
Opening grant in aid	614,796.43	4,347,087.50
Add: Received during the year		
Grant from NACO to SACS	18,224,000.00	11,653,000.00
Recovery/Deduction of Grants	0.00	1,828,393.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(22,004,046.86)	15,326,067.07
Grants utilised to the extent of fixed asset expenditure	(362,086.00)	1,769,169.00
Closing grant in aid	3,527,336.43	614,796.43



Fixed Asset

Schedule 02
Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Civil Works (2201)	559,878.00	0.00	0.00	559,878.00
Furniture, Fixtures & Supplies (2202)	91,085.00	0.00	0.00	91,085.00
Office Equipment (2206)	1,967,641.00	362,086.00	0.00	2,329,727.00
Grand Total	2,618,604.00	362,086.00	0.00	2,980,690.00

Funds from Other Sources

Schedule 03
Figures in Rupees

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



CURRENT ASSETS

Schedule 0301

Figures in Rupees

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

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	AS at 31-Mar-15 (Rs)	AS at 31-Mar-14 (Rs)
Advance to Others	189,953.00	12,755.00
Advance to District Authorities	142,605.13	406,927.43
Inter Unit Fund Transfer	-4,000,000.00	0.00
Total	-3,667,441.87	419,682.43

CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	AS at 31-Mar-15 (Rs)	AS at 31-Mar-14 (Rs)
Security / Earnest Deposit (Received)	118,039.00	142,939.00
Total	118,039.00	142,939.00



IPP Building, Red Cross Road , Thiruvananthapuram - 695037

National AIDS Control Project - Phase III

Income And Expenditure Account

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

Figures for the previous Period (RS)	EXPENDITURE	Schedule Reference	Figures for the current Period (RS)	Figures for the previous Period (RS)	INCOME	Schedule Reference	Figures for the current Period (RS)
445,507.00	Kits and Other Lab Supplies	06	141,542.00	473,463.93	Other Income	28	119,186.39
1,316,465.00	Medicines	07	1,110,462.00	15,326,067.07	Grants utilised to the extent of revenue expenditure		22,004,046.86
425,330.00	Training and Workshops	08	406,036.00				
12,300,710.00	Salary (Pay and Allowances)	13	18,960,981.00				
1,311,519.00	Operational Expenses	15	1,504,212.25				
<u>15,799,531.00</u>			<u>22,123,233.25</u>	<u>15,799,531.00</u>			<u>22,123,233.25</u>

For ROY GHOSH & ASSOCIATES
(CHARTERED ACCOUNTANTS)

Partner

Other Income

Schedule 28

Particulars	ASST 31-MAR-15 (RS)	ASST 31-MAR-14 (RS)
Other Receipts	482.44	160,643.00
Interest from Bank	118,703.95	312,820.93
Total	119,186.39	473,463.93

Kits and Other Lab Supplies

Schedule 06

Particulars	ASST 31-MAR-15 (RS)	ASST 31-MAR-14 (RS)
Consumable Items	141,542.00	445,507.00
Total	141,542.00	445,507.00

Medicines

Schedule 07

Particulars	ASST 31-MAR-15 (RS)	ASST 31-MAR-14 (RS)
OT Drugs	1,110,462.00	1,316,465.00
Total	1,110,462.00	1,316,465.00



Training and Workshops

Schedule 08

Particulars	ASST 31-MAR-15 (RS)	ASST 31-MAR-14 (RS)
Training	406,036.00	425,330.00
Total	406,036.00	425,330.00

Salary (Pay and Allowances)

Schedule 13

Particulars	ASST 31-MAR-15 (RS)	ASST 31-MAR-14 (RS)
Salary	18,960,981.00	12,300,710.00
Total	18,960,981.00	12,300,710.00



Operational Expenses

Schedule 15

Particulars	AS AT 31-Mar-15 (Rs)	AS AT 31-Mar-14 (Rs)
Operational Expenses	151,406.25	38,681.00
Bank Charges	0.00	162.00
Printing & Stationery	0.00	417,793.00
Contingency	912,056.00	754,883.00
Transportation Expenses	440,750.00	100,000.00
Total	1,504,212.25	1,311,519.00





Kerala SACS - GLOBAL FUND RCC-IV

IPP Building, Red Cross Road , Thiruvananthapuram - 695037

National AIDS Control Project - Phase III

Receipt And Payment Account

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

Figures for the previous Period (RS)	RECEIPTS	Schedule Reference	Figures for the current Period (RS)	Figures for the previous Period (RS)	PAYMENTS	Schedule Reference	Figures for the current Period (RS)
0.00	Opening Balance:		0.00	1,012,336.00	LOANS AND ADVANCES	17	1,601,709.00
	Cash in hand			59,224.00	FIXED ASSETS	16	43,155.00
4,124,279.00	Balance with Bank	30	338,053.00	839,525.00	CURRENT LIABILITIES	32	1,178,169.00
0.00	LOANS AND ADVANCES	17	4,000,000.00	439,979.00	Kits and Other Lab Supplies	18	0.00
11,053,000.00	GENERAL FUND	29	18,224,000.00	1,316,465.00	Medicines	19	1,110,462.00
457,980.00	Other Income	56	106,587.44	97,759.00	Training and Workshops	20	225,045.00
16,235,259.00			22,668,640.44	11,553,530.00	Salary (Pay and Allowances)	25	17,807,712.00
				578,388.00	Operational Expenses	27	444,244.00
				0.00	Closing Balance:		
				338,053.00	Cash in hand		0.00
				16,235,259.00	Balance with Bank	31	258,144.44
							22,668,640.44

For ROY GHOSH & ASSOCIATES
(CHARTERED ACCOUNTANTS)

Partner

LOANS AND ADVANCES

Schedule 17

Particulars	AS AT 31-Mar-15 (RS)	AS AT 31-Mar-14 (RS)
Inter Unit Fund Transfer	4,000,000.00	0.00
Total	4,000,000.00	0.00

GENERAL FUND

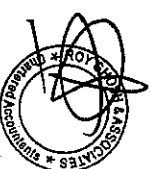
Schedule 29

Particulars	AS AT 31-Mar-15 (RS)	AS AT 31-Mar-14 (RS)
Grant from NACO to SACS	18,224,000.00	11,653,000.00
Total	18,224,000.00	11,653,000.00

Balance with Bank

Schedule 30

Particulars	AS AT 31-Mar-14 (RS)	AS AT 31-Mar-13 (RS)
Bank6	338,053.00	4,124,279.00
Total	338,053.00	4,124,279.00



Other Income

Schedule 56

Particulars	AS AT 31-MAR-15 (RS)	AS AT 31-MAR-14 (RS)
Other Receipts	482.44	160,643.00
Interest from Bank	106,105.00	297,337.00
Total	106,587.44	457,980.00

LOANS AND ADVANCES

Schedule 17

Particulars	AS AT 31-MAR-15 (RS)	AS AT 31-MAR-14 (RS)
Advance to Others	177,198.00	0.00
Advance to Staff	180,991.00	316,845.00
Advance to District Authorities	1,243,520.00	695,491.00
Total	1,601,709.00	1,012,336.00

FIXED ASSETS

Schedule 16

Particulars	AS AT 31-MAR-15 (RS)	AS AT 31-MAR-14 (RS)
Furniture, Fixtures & Supplies	0.00	59,224.00
Office Equipment	43,155.00	0.00
Total	43,155.00	59,224.00



CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-15 (RS)	As at 31-Mar-14 (RS)
General Provident Fund	738,223.00	483,177.00
Group Insurance Scheme	11,556.00	11,556.00
TDS (Salary)	403,490.00	252,447.00
Security / Earnest Deposit (Received)	24,900.00	92,345.00
Total	1,178,169.00	839,525.00

Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-15 (RS)	As at 31-Mar-14 (RS)
Consumable Items	0.00	439,979.00
Total	0.00	439,979.00

Medicines

Schedule 19

Particulars	As at 31-Mar-15 (RS)	As at 31-Mar-14 (RS)
OI Drugs	1,110,462.00	1,316,465.00
Total	1,110,462.00	1,316,465.00



Training and Workshops

Schedule 20

Particulars	AS-30 31-Mar-15 (RS)	AS-31 31-Mar-14 (RS)
Training	225,045.00	97,759.00
Total	225,045.00	97,759.00

Salary (Pay and Allowances)

Schedule 25

Particulars	AS-30 31-Mar-15 (RS)	AS-31 31-Mar-14 (RS)
Salary	17,807,712.00	11,553,530.00
Total	17,807,712.00	11,553,530.00

Operational Expenses

Schedule 27

Particulars	AS-30 31-Mar-15 (RS)	AS-31 31-Mar-14 (RS)
Operational Expenses	3,494.00	13,231.00
Printing & Stationery	0.00	417,793.00
Contingency	0.00	47,364.00
Transportation Expenses	440,750.00	100,000.00
Total	444,244.00	578,388.00



Balance with Bank

Schedule 31

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





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. 18,224,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year 2014-15 vide letter No. given below and opening Cash/Bank Balance Rs. 338,053.00 (and Current Liabilities of Rs.142,939.00)and outstanding Advances for Rs. 419,682.43 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 119,186.39. a sum of Rs. 22,485,319.25 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 258,144.44 (and Current Liabilities of Rs. 118,039.00)and outstanding advances of Rs.-3,667,441.87. 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	M.18017/8/2013 - NACO(F) - CST 20/05/14	11,255,000.00
2	M.18017/01A/2014-15 - NACO(F) (Pt) 29/9/14	6,969,000.00
	Total	18,224,000.00

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

Kinds of checks exercised :

1. Statement of Expenditures
2. Annual Financial Statements

For ROY GHOSH & ASSOCIATES
(CHARTERED ACCOUNTANTS)

Countersigned

Partner

(Chartered Accountant)

(Project Director)

Opening balance of Net Current Assets	Amount (Rs.)
Bank6	338,053.00
Advance to Others	12,755.00
Advance to District Authorities	406,927.43
	<u>757,735.43</u>
Opening balance of Net Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	142,939.00
	<u>142,939.00</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	18,224,000.00
	<u>18,224,000.00</u>
Utilisation of funds	Amount (Rs.)
OI Drugs	1,110,462.00
Operational Expenses	151,406.25
Training	406,036.00
Salary	18,960,981.00
Contingency	912,056.00
Consumable Items	141,542.00
Transportation Expenses	440,750.00
Office Equipment	362,086.00
	<u>22,485,319.25</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	482.44
Interest from Bank	118,703.95
	<u>119,186.39</u>
Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	118,039.00
	<u>118,039.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
Bank6	258,144.44
Advance to Others	189,953.00
Advance to District Authorities	142,605.13
Inter Unit Fund Transfer	-4,000,000.00
	<u>-3,409,297.43</u>



Bank Reconciliation Statement

Bank Code Bank6 (3109)

As on 31-Mar-2015

Particulars	Amount (Rs.)	Amount (Rs.)
Closing Balance as per Bank Book		258,144.44
ADD		
Cheques issued but not presented for payment	1,708,254.00	
Directly Credited by Bank	0.00	
		1,708,254.00
LESS		
Cheques deposited but not cleared	74,044.00	
Directly Debited by Bank	0.00	
		74,044.00
Closing Balance as per Bank Statement		1,892,354.44



Cheques deposited but not cleared

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BRV/0	31-Mar-2015		Being amount received from refund of balance amount of advance - UWP, CD4 contingency and Bank Interest as on 28.3.2015	152566	31-Mar-2015	27,335.00
BRV/0	31-Mar-2015	Advance to District Authorities (3208)	Being amount received from refund of balance amount of advance - CD4 contingency	707052	31-Mar-2015	7,003.00
BRV/0	31-Mar-2015	Advance to District Authorities (3208)	Being amount received from refund of balance amount of advance - UWP	707053	31-Mar-2015	5,066.00
BRV/0	31-Mar-2015	Advance to Staff (3205)	Being amount received from refund of balance amount of advance - Training	282013	31-Mar-2015	5,074.00
BRV/0	31-Mar-2015		Being amount received from refund of balance amount of advance - UWP, CD4 contingency and bank interest	056822	31-Mar-2015	7,922.00
BRV/0	31-Mar-2015		Being amount received from refund of balance amount of advance - UWP and CD4 contingency	335827	31-Mar-2015	6,942.00
BRV/0	31-Mar-2015	Advance to District Authorities (3208)	Being amount received from refund of balance amount of advance - Interest.	256282	31-Mar-2015	2,054.00
BRV/0	31-Mar-2015		Being amount received from refund of balance amount of advance - UWP and renovation, furnishing and equipments	863666	31-Mar-2015	5,750.00
BRV/0	31-Mar-2015		Being amount received from refund of balance amount of advance - CD4 contingency, UWP and Bank charges as on 28.2.2015	365762	31-Mar-2015	791.00
BRV/0	31-Mar-2015		Being amount received from refund of balance amount of advance - CD4 contingency and Bank interest	746631	31-Mar-2015	1,181.00
BRV/0	31-Mar-2015	Advance to Staff (3205)	Being amount received from refund of balance amount of advance - NACO review	282015	31-Mar-2015	4,926.00
						74,044.00

Cheques issued but not presented for payment

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BPV/0	21-Mar-2015	Office Equipment (2206)	Being amount paid for purchase of computer for ART centres as per proc. No. 149	311219	21-Mar-2015	43,155.00
BPV/0	26-Mar-2015	General Provident Fund (3301)	Being amount paid for PF deduction of ART Mos salary - Feb 2015 as per proc. No. 151	311222	26-Mar-2015	20,550.00



		(3308)	of MOs salary - Feb 2015 as per proc. No. 151			
BPV/0	31-Mar-2015	Salary (2118)	Being amount paid for salary of FIART staff - March 2015 as per Proc. No. 154	311226	31-Mar-2015	120,002.00
BPV/0	31-Mar-2015	Salary (2118)	Being amount paid for salary of ART staff march 2015 as per Proc. No. 155	311227	31-Mar-2015	1,167,668.00
BPV/0	31-Mar-2015	TDS (Salary) (3308)	Being amount paid for IT deduction of art staff salary - March 2015	311228	31-Mar-2015	165,749.00
BPV/0	31-Mar-2015	General Provident Fund (3301)	Being amount paid for PF deduction of ART salary for the month of March 2015 as per Proc. No. 155	311229	31-Mar-2015	26,350.00
BPV/0	31-Mar-2015	Group Insurance Scheme (3303)	Being amount paid for LIC deduction of ART staff for the month of March 2015	311230	31-Mar-2015	963.00
BPV/0	31-Mar-2015	Salary (2118)	Being amount paid for DA arrear of ART staff as per Proc. No. 156	311231	31-Mar-2015	57,776.00
BPV/0	31-Mar-2015	Transportatio n Expenses (2188)	Being amount paid for dispatch of ARV drugs as per Proc. No. 157	311232	31-Mar-2015	10,800.00
						1,708,254.00

