

<b>Institutional strengthening:</b>		
<b>Administration Cost and Operation Expenses</b>		
Audit Fee	83,147.00	56,180.00
Medical expenses and Medical TA	48,512.00	24,319.00
Telephone Charges	8,228.00	14,032.00
Rent	69,696.00	71,775.00
Postage & Telephone	-	5,526.00
Electricity Charges	3,811.00	2,207.00
Printing & Stationery	3,404.00	-
Repairs & Maintenance of vehicles	12,510.00	-
Petrol expenses	32,750.00	-
Salaries & allowances	13,91,821.00	12,19,227.00
Travelling expenses	1,35,504.00	4,18,837.00
Shifting Charges	13,000.00	-
Bank Charges	169.00	-
<b>Payment of Advances:</b>		
Advance to LSBTC	60,000.00	-
Advance To Staff	-	75,000.00
<b>Closing cash and Bank Balance:</b>		
Cash on hand	275.00	275.00
Syndicate Bank SB A/c No.99502200018649	26,48,653.30	7,59,837.13
<b>TOTAL</b>	<b>52,62,052.30</b>	<b>31,97,406.13</b>

For Lakshadweep AIDS Control Society

Place: KAVARATTI

Date:

Accountant

Project Director

As Per our report of even date attached

Place: Kavaratti

Date: 23.6.2014



M.S. Arun FCA  
Partner (M No.210111)  
Firm No. 013105S

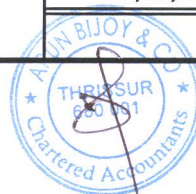
## LAKSHADWEEP AIDS CONTROL SOCIETY

## KAVRATTI

## NATIONAL AIDS CONTROL PROGRAMME

## NOTES ON ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2014

		AS On 31-03-2014	AS On 31-03-2013
<b>A</b>	<b>CAPITAL RESERVE</b>		
	Balance as on 01.04.2013	29,35,874.00	29,35,874.00
	Add: Utilised for the acquisition of Fixed assets	-	-
		29,35,874.00	29,35,874.00
<b>B</b>	<b>Unspent /Grant Adjusted</b>		
	Balance as on 01.04.2013	1,01,829.13	-1,20,968.74
	Add : Grant Received During the year	43,52,000.00	25,60,000.00
		44,53,829.13	24,39,031.26
	Less: Grant utilised for capital Purposes	-	-
		44,53,829.13	24,39,031.26
	Less: Unutilised Grant Transferred to Balance Sheet	19,44,645.30	1,01,829.13
	<b>Grant Utilised During The Year</b>	<b>25,09,183.83</b>	<b>23,37,202.13</b>
<b>C</b>	<b>Fixed Assets</b>		
	Car	1,40,431.00	1,40,431.00
	Computer & Accessories	7,44,700.00	7,44,700.00
	Bicycle	57,721.00	57,721.00
	Projector	2,27,513.00	2,27,513.00
	Plant & Machinery	14,06,704.00	14,06,704.00
	Furniture & Fixtures	3,56,805.00	3,56,805.00
		<b>29,33,874.00</b>	<b>29,33,874.00</b>
<b>D</b>	<b>Current Assets</b>		
	Cash In Hand	275.00	275.00
	Cash at Bank: Syndicate Bank ,Kavaratti A/c No.99502200018469	26,48,653.30	7,59,837.13
		<b>26,48,928.30</b>	<b>7,60,112.13</b>
<b>E</b>	<b>Loans &amp; Advances</b>		
	Advance To Staff[ Pending Settlement]	75,000.00	75,000.00
	Telephone Deposit	2,000.00	2,000.00
	Advance to LSBTC	60,000.00	-
		<b>1,37,000.00</b>	<b>77,000.00</b>



		AS On 31-03-2014	AS On 31-03-2013
<b>F</b>	<b>Prevent New Infection</b>		
	World AIDS Day	3,43,929.00	-
	Red Ribbon Club	11,881.00	-
	UT Level IEC Campaign	28,902.00	-
	State Level Program	35,000.00	-
	World Blood Donors day	62,433.00	-
	UT Level Folk	1,57,752.00	-
	National AIDS Awareness	35,675.00	-
	IEC material production, replication	-	98,020.00
	Mainstreaming Activities / Advocacy, out of School	-	79,691.00
	Adolescent Education Programme	5,000.00	7,399.00
	Pre Material HIV testing	-	87,965.00
	Special events - WAD, VBDD etc.	-	87,105.00
	Outdoor and Midmedia	-	1,90,011.00
	international Day	70,000.00	-
		<b>7,50,572.00</b>	<b>5,50,191.00</b>
<b>G</b>	<b>Institutional Strengthening</b>		
	Administration Cost and Operation Expenses:-		
	Audit Fee	83,147.00	56,180.00
	Medical expenses and Medical TA	48,512.00	24,319.00
	Postage & Telephone Charges	8,228.00	19,558.00
	Rent	69,696.00	71,775.00
	Electricity Charges	3,811.00	2,207.00
	Printing & Stationery	3,404.00	-
	Repairs & Maintenance of vehicles	12,510.00	-
	Petrol expenses	32,750.00	-
	Salaries & allowances	13,91,821.00	12,19,227.00
	Travelling expenses	1,35,504.00	4,18,837.00
	Shifting Charges	13,000.00	-
	Bank Charges	169.00	-
		<b>18,02,552.00</b>	<b>18,12,103.00</b>





**LAKSHADWEEP AIDS CONTROL SOCIETY**  
**KAVRATTI**  
**NATIONAL AIDS CONTROL PROGRAMME, GLOBAL FUND**  
**BALANCE SHEET AS ON 31st MARCH 2014**

	AS On 31-03-2014	AS On 31-03-2013
<b>SOURCES OF FUNDS</b>		
Programme Fund	2,92,202.00	2,82,842.00
ADD: Excess of income over expenditure	6,277.00	9,360.00
<b>TOTAL</b>	<b>2,98,479.00</b>	<b>2,92,202.00</b>
<b>APPLICATION OF FUNDS</b>		
Cash at Bank		
State Bank of India A/c No.30362262053	87,278.00	1,87,001.00
Loan amount transferred to national aids control programme	2,11,201.00	1,05,201.00
<i>Significant Accounting policies &amp; Notes on Accounts</i>		
<b>TOTAL</b>	<b>2,98,479.00</b>	<b>2,92,202.00</b>

For Lakshadweep AIDS Control Society

Place: KAVARATTI

Date:

  
Accountant

  
Project Director

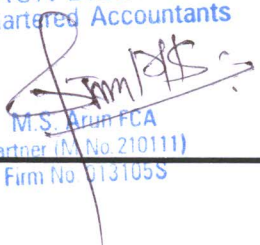
As Per our report of even date attached



Place: Kavaratti

Date: 23.6.2014



For **ARUN BIJOY & CO**  
Chartered Accountants

  
**M.S. Arun FCA**  
Partner (M.No.210111)  
Firm No. 0131055

	LAKSHADWEEP AIDS CONTROL SOCIETY		
	KAVRATTI		
	NATIONAL AIDS CONTROL PROGRAMME, GLOBAL FUND		
	INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2014		
		AS On	AS On
		31-03-2014	31-03-2013
INCOME			
	Interest received	6,277.00	9,360.00
TOTAL		6,277.00	9,360.00
EXPENDITURE			
	Excess of income over expenditure transferred	6,277.00	9,360.00
	to program fund		
TOTAL		6,277.00	9,360.00
	For Lakshadweep AIDS Control Society		
Place: KAVARATTI			
Date:			
	Accountant		Project Director
	As Per our report of even date attached		
Place:	Kavaratti		
Date:	23-6-2014		



For ARUN BIJOY & CO  
Chartered Accountants

M.S. Arun, FCA  
Partner (M.No. 210111)  
Firm No: 013105S

**LAKSHADWEEP AIDS CONTROL SOCIETY**  
**KAVRATTI**  
**NATIONAL AIDS CONTROL PROGRAMME**

**H Significant Accounting Policies & Notes on Accounts**

**(i) Significant Accounting Policies:-**

- 1 The Accounts of the society with regard to NACO assisted projects have been maintained following cash basis of accounting as per guidelines prescribed by NACO.
- 2 Fixed assets purchased out of grants are capitalised by transferring and equivalent amount to capital reserve and no depreciation is provided on such assets.
- 3 Entire activities of the society is funded by way of grant and hence the excess of grant over expenditure or excess of expenditure over grant received is treated as unspent grant or grant receivable as the case may be.

**(ii) Notes on Accounts**

- 1 During the year the society has received an amount of Rs.43,52,000 as Grant-in -Aid as per Annual Action Plan(AAP). Out of the amount received and from opening balance an amount of Rs.25,09,183.83 has been utilised for which it was sanctioned. The balance unutilised amount will be utilised during the next financial year 2014-15
- 2 Fund borrowed from Capacity Building Project for Food and Drugs amounting to Rs.6,28,082.00 to meet insufficient funds of the society is still payable and included under the head current liabilities.
- 3 Advance paid to staff on 24.12.2012 amounting to Rs.75,000.00 for awareness program is pending settlement and outstanding .
- 4 During the year society has granted an advance of Rs.60,000.00 to LSBTC and the same has been treated as advance and included under the head loans and advances .
- 5 Previous years figures have been regrouped or rearranged where ever found necessary

**For Lakshadweep AIDS Control Society**

Place: KAVARATTI

Date:



**Accountant**



**Project Director**

As Per our report of even date attached

Place: Kavaratti.

Date: 23.6.2014



For **ARUN BIJOY & CO**  
Chartered Accountants  
  
M.S. Arun FCA  
Partner (M No 210111)  
Firm No 013105S





FORM GFR 19 – A  
[See Govt.Rule 212 (1)]  
Form of Utilisation Certificate

Sl. no	Letter No &Date	Amount
1	Unutilized balance of 2012-13	1,01,829.13
2	T-11017/2012- NACO(F)Dt.22.03 2013	17,96,000.00
3	T-11017/2012- NACO(F)Dt.22.03 2013	25,56,000.00
	TOTAL	----- 44,53,829.13 =====
	Utilized*	25,09,183.83
	Balance (Unutilized)	19,44,645.30

Certified that out of Rs.43,52,000.00 (recurring/Non recurring) of grants-in-aid sanctioned during the year 2013-14 in favour of LAKSHADWEEP AIDS CONTROL SOCIETY, Kavaratti under the Ministry/Dept Letter No. given in the margin and Rs.1,01,829.13 on account of unspent balance for the previous year, a sum of Rs.25,09,183.83 has been utilized for the purpose for which it was sanctioned and that the balance of Rs.19,44,645.30 Remaining unutilized at the end of the year has been ~~surrendered to Government~~ (vide No.....Dated.....) / will be adjusted towards the grants-in-aid payable during the next year 2014-15.

Certified that we have satisfied our self that the conditions on which the grant-

in-aid was sanctioned have been duly fulfilled / are being fulfilled and that we 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. Bank Pass Book (Syndicate Bank SB A/c No.99502200018649)
2. Fully Vouched Contingent Bill (G.A.R.29)
3. Contingent Bill Register
4. Bill Transit Register [ BTR ]( G.A.R. 10 )
5. Pay Bill ( T.R-22 )
6. Cash Book ( G.A.R. 3 )
7. Travelling Allowance Bill for Tour (T.R.25-A)

Signature:

Designation:

Date:

**PROJECT DIRECTOR**  
**LAKSHADWEEP AIDS CONTROL SOCIETY**  
**U.T. OF LAKSHADWEEP**  
**KAVARATTI - 682 555**

For **ARUN BIJOY & CO**  
Chartered Accountants

*M.S. Arun FCA*  
Partner (M No.210111)  
Firm No. 03105S





# ARUN BIJOY & CO

## Chartered Accountants

FORM GFR 19 – A  
[See Govt.Rule 212 (1)]  
Form of Utilisation Certificate

Sl. no	Letter No & Date	Amount
	NIL	NIL

Certified that out of Rs.NIL (recurring/Non recurring) of grants-in-aid sanctioned during the year 2013-14 in favour of *LAKSHADWEEP AIDS CONTROL SOCIETY*, Kavaratti under the NATIONAL AIDS CONTROL PROGRAM , GLOBAL FUND under Ministry/Dept Letter No. given in the margin and Rs.2,92,202.00 on account of unspent balance for the previous year, a sum of Rs.NIL has been utilized for the purpose for which it was sanctioned and that the balance of Rs. 2,98,479.00 including bank interest of Rs.6,277.00

Remaining unutilized at the end of the year ~~has been surrendered to~~

Government (vide No.....Dated.....) / will be adjusted towards the grants-in-aid payable during the next year 2014-15.

Certified that We have satisfied ourself that the conditions on which the grant-in-aid was sanctioned have been duly fulfilled / are being fulfilled and that we 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. Bank Pass Book State Bank of India A/c No.30362262053

Signature:

Designation:

Date:

**PROJECT DIRECTOR**  
**LAKSHADWEEP AIDS CONTROL SOCIETY**  
**U.T. OF LAKSHADWEEP**  
**KAVARATTI - 682555**

For **ARUN BIJOY & CO**  
Chartered Accountants

*M.S. Arun FCA*  
Partner (M.No. 210111)  
Firm No. 013105S

